

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

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

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

Meeting called to order @ 8:58 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

- a. Meeting Minutes January 15, 2014
The Board of Assessor's reviewed, approved and signed.

II. BOA/Employee:

a. Checks

The Board of Assessor's acknowledged

b. Email: ACCG legislative, save the date CAVEAT, BOEQ info request, Reminder - 2015 Aerial Photography/LiDAR Meeting
Mr. Barrett explained the ACCG legislative deals with appeals and has information some of the other websites don't.

b. Mail: Save the Date CAVEAT (Mr. Bohannon)

Mr. Barrett explained that registration will begin 02/1/2014. Mr. Barker, Mr. Bohannon, Mr. Richter, and Mr. Barrett responded that they will be attending.
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 – 29

Cases Settled – 26

Hearings Scheduled – 3

Pending cases – 3

b. Total 2013 Certified to the Board of Equalization – 10

Cases Settled – 9

Hearings Scheduled – 1

Pending cases – 1

c. Total TAVT Certified to the Board of Equalization – 6

Cases Settled – 3

Hearings Scheduled – 1

Pending cases – 3

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

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett gave update on the 2012 splits and transfers that Kenny Ledford has completed the 2012's that were behind.

NEW BUSINESS:

V. Appeals:
2012 Appeals taken: 183
 Total appeals reviewed Board: 119
 Leonard Reviewing: 10
 Pending appeals: 64
 Closed: 93

2013 Appeals taken: 216
 Total appeals reviewed Board:
 67 Includes Motor Vehicle
 Appeals

Appeal count through 01/15/2014

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 10 of the 2012 and 18 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. APPEALS:

a. **Map & Parcel:** 85 - 1A TR3
Owner Name: MORRIS, CHRISTY
Tax Year: 2012

Owner's Contention: Owner contends the tax value has increased from \$60,088.00 to \$70,046.00. Owner does not feel that the value has increased. Owner has painted, planted flowers and put up a small fence.

Determination: In 2011 the neighborhood factor on the subject was entered in as 1. This was a data entry error. When the error was corrected to the correct factor of 1.44 for 2012 it brought the house value up to \$47,578.00 for a TFMV of \$70,046.00.

Subject house is located at 9937 Haywood Valley road Summerville on 3.67 acres with a grade of 100 and 1538 sq ft. House has a value of \$45,793.00 and a TFMV of \$70,046.00 with value per sq ft of \$30.00. The four comps used for this house have an average of 4.02 acres with average grade of 100 and 1553 sq ft. The average house value is \$68,903.00 for a value per sq ft of \$44.00. The three neighborhood houses that compared to the subject have an average of 4.90 acres grade of 93 with average sq ft of 1086. The average house value is \$36,019.00 with one house having a poultry house and one house having two sheds on the property. The average TFMV is \$60,250.00 with average price per sq ft of \$33.00. The subject property has 1.40 acres less than the comps and the neighborhood houses. The grade of the subject is 3 above the average of the comps/neighborhood. The sq ft of the subject is 218 more than the average of the comps/neighborhood. House value of subject is \$6,668.00 below the average of the comps/neighborhood and the subject value per sq ft is \$9.00 less than the comps/neighborhood.

Recommendations: Subject house seems to be below the average house value of the comps/neighborhood it is recommended to increase the value of the subject house to \$50,793.00 which is an increase of \$5,000.00. This increase will bring the subject house value to \$50,793.00 with a land value of \$22,460.00 for a TFMV of \$73,253.00.

Reviewer Cindy Finster

Motion to change for 2014 only:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

- b. **OWNER:** Lige Ray Shaw
MAP / PARCEL: 15-46
TAX YEAR: 2012

Owner's contention: See Civil Action, 2011 CA37, 066 Attached

Appraiser's Note: None

Determination:

- 1) After reading the attached civil action, it was determined this property was appealed for the year 2010. An arbiter, Jon Dennis, determined the land on this Parcel should be valued at \$1,500 per acre for the 2010 tax year. No changes were made to the improvements. The BOE concurred and set the total land value at \$91,500 for the 2010, 2011 and 2012 Tax years.
- 2) The assessor's office did set the total land value to \$91,500 for the 2010 and 2012 tax years. The 2011 tax year total land value was set incorrectly at \$127,644 however.
- 3) The Assessors office corrected the acreage amount (10 acres to 5 acres) allowed for exemptions for the tax year 2012. This lowered the exemption amount on land allowed by a small amount. (9%)

Recommendation: This property is under a conservation covenant. No refunds are due. The Tax Commissioner's office should change the Cash book record for 2011 to show the following:

- a. V5 value from \$125,381 to \$90,000.
- b. A5 value from \$2,263 to \$1,500.

Reviewer Johnny Pledger

Motion to except recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 yes 1 abstained

- c. **Map & Parcel:** 3-17
Owner Name: MATLOCK, DELORES M
Tax Year: 2013

Owner's Contention:

1. Homestead exemptions left off in error.

Determination:

1. Owners were getting double homestead exemption and state school tax exemption through year 2010.
2. Owners began getting local school tax exemption and local county exemption in year 2011.
3. Original application file could not be located.
4. Per owner's phone call, owner indicated person helping with original application was Johnny.
5. Owner stated she would look for her copy of the original application form and bring it by office.
6. Local school tax and local county exemption was credited to owners' tax bill for tax years 2011 and 2012.
7. During tax year 2012 owner's husband transferred all his interest in the property to her.
8. The exemption was dropped from the computer record for tax year 2013.
9. Mrs. Matlock was legal resident, part owner and party to the original exemption application filed in 2011 and continues to be so.

Recommendations:

1. Because Mrs. Matlock still resides on the property, has not changed her legal residence, has retain legal interest in the property the entire time and has only acquired her husbands interest in the property, the local county and school tax exemptions should be reinstated for tax year 2013. Also, the computer records should be corrected to reflect owner getting the exemptions as well for coming year.

Reviewer Leonard Barrett

Motion to except recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

- d. OWNER:** Pennville Properties, LLC
MAP / PARCEL: P08-13
TAX YEAR: 2012

Owners contention: Property next door altho (sic) classed as residential has a business running out of it for sev years and sold for 48,000 and this property is in the process of being sold for 54,000 commercial property values decrease just resident properties have and this property has 8 frontage.

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Determina

- 1) The subject is located in the center of the city across the street from the City Hall. The total FMV of the property is \$87,151. (E 333,945 L 18.8% of the value of the property. The per square foot value is \$18.8.)
- 2) The comparable is a second floor office building (80 - 105), physicals from (48 - 100) and square foot values from (\$6.85 - \$16.53). The Square foot value is \$18.8. The subject is a first floor office building (80 - 105), physicals from (48 - 100) and square foot values from (\$6.85 - \$16.53). The subject is a first floor office building (80 - 105), physicals from (48 - 100) and square foot values from (\$6.85 - \$16.53).
- 3) The subject is a first floor office building (80 - 105), physicals from (48 - 100) and square foot values from (\$6.85 - \$16.53). The subject is a first floor office building (80 - 105), physicals from (48 - 100) and square foot values from (\$6.85 - \$16.53).
- 4) There are four sales of general office buildings (44) in 2011 & 2012. They range in Grades from (80 - 105), physicals from (48 - 100) and square foot values from (\$6.85 - \$16.53)

Recommendation: Mrs. Jones purchased this parcel in 2012. The best indication of the Fair market value of this property is the most recent sale price. I recommend lowering both the Bld and land values here to the recent purchase price of \$54,000 for 2012. (The C1 bld value from 33,945 to 21,033) (The C1 Acc Value from 2,230 to 1,382) and the (C3 Land value from 50,976 to 31,585).

Reviewer Johnny Pledger

- e. **OWNER:** Conrad Trautner & Marcella

MAP / PARCEL: 7A2-78

TAX YEAR: 2012

Owners contention: Why I am appeal! I had a couple of banks to do there appraisal they both said around \$55,000 if that.

Appraiser's Note: House visited 12/30/2013 JP. NOH. Field work changes for 2014 include lowering grade to 85, Chg 903 to 901 and lowering the phy dep to 87. Rear deck in poor condition and small portion (3%) of siding needs replaced. (Keep in mind, this house has an attic that attributes \$5,059 to the value but not to the Sq footage, a feature the comparables don't have. This gives an appearance of a high per sq foot value compared to the comps.) The Trautners do not have copies of previous bank appraisals.

Determination:

- 1) The subject and comparables is located at the top of the mountain in Cloudland near the caution light.
- 2) The subject was built in 1980, has 1344 sq feet, a grade of 85 and a phy dep of 87%. The FMV. of the house is \$52,804 with a value per sq foot of \$43.04.
- 3) The comparables were built between 1978 - 1984. They range in sq footage from 972 - 1882. Grades range from 85 - 90 and phy deps from 86 - 96. Per sq ft values range from \$33.01 - \$39.11.
- 4) The per sq ft value of the subject with the attic removed is \$38.81, placing it at the high end of this scale.
- 5) Sales comps here are scattered with sales per sq foot ranging from \$16.25 - \$46.17.

Recommendation: After physically comparing the subject with the Comps, I lowered the grade to 85 and phy dep. to 87% for future year. These would have been the values for 2012 also. This lowers the total FMV from \$66,596 to \$61,555. The R-1 value for 2012 should be \$59,555, the R-3 value \$2000.

Reviewer Johnny Pledger

Motion to except recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 yes 1 abstained

f. **Map / Parcel:** S23-2

Property Owner: David & Kathy Daniel

Tax Year: 2012

Contention: Owner contends value too high. Adjoining property sold for much less.

Appraiser notes: Location of the property is important here. Several close tainted sales conflicts with Pure Stop and Huddle house sale. Values are highest near Town and taper lower toward Iyerly. Variables that affect front foot values are location, depth and shape of the property.

2012 Determination:

- 1) Subject is a commercial property that fronts Hwy 114 near the intersection of 114 and hwy 100. All the comparables are neighbors that front hwy 114.
- 2) The subject has 500 Front feet. 250 feet is valued at \$548 per FF (\$136,880) The remaining 250 feet is valued at \$192 per front foot (\$47,908) The total land value here is \$184,788.
- 3) The front feet of the comparables range from 123 to 290. They are valued from \$416 per front foot to \$605.
- 4) Sales comparables in this area are mixed and must be discussed.

Recommendation: Property appears properly valued according to comparables. Sales are somewhat mixed. Values should remain unchanged for 2012.

Reviewer Johnny Pledger

Motion to except recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: 3 yes 1 abstained

g. **OWNER:** Doug and Kelly Railey
MAP / PARCEL: 48-37W
TAX YEAR: 2010-13

Owner's contention: Acreage wrong

Appraiser's Note: After pulling deeds it was determined that the map and parcel 48-37w has been taxed at 2.13 acres instead of being taxed at .43 acre.

Determination:

- 1) Tax years of 2010-2013 this property was taxed at 2.13 acre.
- 2) After pulling deeds to property being deed book 554 page 674 and mapped out on arc view, the acreage was recalculated being .43 acre.

Recommendation: Is recommended to put the acreage at .43 which would put the land value at \$2666. The land value has been \$10,899 for 2010-2013.

It is also recommended to apply for refund for 2010-2012 and a bill correction for 2013.

Reviewer Kenny Ledford

Motion to except recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: 3 yes 1 abstained

h. **OWNER:** James Ransom
MAP / PARCEL: 3-52E & 3-52F
TAX YEAR: 2011

Owner's contention: Owner wants to know why both parcels, don't have same value being that both are side by side and 5 acres.

Appraiser's Note: This was a 2011 appeal that CB had done and Mr. Barrett ask me to look back at the property.

Determination:

- 1) Both Tracts of land are 5 acres. The tracts are side by side off of Hwy 48 on County road 635 in Alabama.
- 2) A BOA decision was made on 3/13/13 to put tracts at no access and refund for the years of tax that had been paid for 2009-2012.
- 3) These two tracts are on Georgia side, but these tracts can be accessed from Alabama side on County road 635.

Recommendation: It's recommended to put the access factor back as having good access.

Reviewer Kenny Ledford

Motion to except recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: 3 yes 1 abstained

VII. COVENANTS:

- a. Map/Parcel: 75-5**
Property Owner: William D Mitchell
Tax Year: 2014

Contention: Filing for continuation for existing Covenant of 29.02 acres of agriculture land Purchased from Judy Spurgeon.

Determination:

1. This is a continuation of original Covenant beginning in 2007.
2. Research indicates that property is 29.02 acres of agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant continuation for 29.02 acres of agriculture land.

Reviewer Nancy Edgeman

- b. Map/Parcel: 72-17**
Property Owner: STACY & DONNA GRAY
Tax Year: 2014

Contention: Filing for Covenant renewal of 121.65 acres of agriculture land.

Determination:

1. This is a renewal of original Covenant beginning in 2004.
2. Research indicates that the total acreage is 123.65, Per O.C.G.A 48-5-7.4 (a) (1) (B) 121.65 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2014 on 121.65 acres of agriculture land.

Reviewer Nancy Edgeman

- c. Map/Parcel: 7-32**
Property Owner: Michael A Harkins & Elaine Moe
Tax Year: 2014

Contention: Filing for Covenant renewal of 43 acres of agriculture land.

Determination:

1. This is a renewal of original Covenant beginning in 2004.
2. Research indicates that the total acreage is 45, Per O.C.G.A 48-5-7.4 (a) (1) (B) 43 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2014 on 43 acres of agriculture land.

Reviewer Nancy Edgeman

d. Map/Parcel: 51-36**Property Owner: Stan & Mike Reynolds****Tax Year: 2014****Contention: Filing for Covenant renewal of 141.81 acres of agriculture land.****Determination:**

1. This is a renewal of original Covenant beginning in 2004.
2. Research indicates that the total acreage is 143.81, Per O.C.G.A 48-5-7.4 (a) (1) (B) 141.81 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2014 on 141.81 acres of agriculture land.**Reviewer Nancy Edgeman****e. Map/Parcel: 37 TR 10****Property Owner: JOE HIGGINBOTHAM AND SHEILA BROWNING****Tax Year: 2014****Contention: Filing for Covenant renewal of 40.79 acres of Timber land.****Determination:**

1. This is a renewal of original Covenant beginning in 2004.
2. Research indicates that the total acreage is 42.79, Per O.C.G.A 48-5-7.4 (a) (1) (B) 40.79 acres will remain in the covenant as Timber land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2014 on 40.79 acres of Timber land.**Reviewer Nancy Edgeman****f. Map/Parcel: 86-29****Property Owner: BILLY AYCOCK****Tax Year: 2014****Contention: Filing for Covenant renewal of 44.04 acres of agriculture land.****Determination:**

1. This is a renewal of original Covenant beginning in 2004.
2. Research indicates that the total acreage is 46.04, Per O.C.G.A 48-5-7.4 (a) (1) (B) 44.04 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2014 on 44.04 acres of agriculture land.**Reviewer Nancy Edgeman****g. Map/Parcel: 88-9****Property Owner: DAVID CAMPBELL****Tax Year: 2014****Contention: Filing for Covenant renewal of 47.69 acres of agriculture land.****Determination:**

1. This is a renewal of original Covenant beginning in 2004.

2. Research indicates that property is 47.69 acres of agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2014 on 47.69 acres of agriculture land.

Reviewer Nancy Edgeman

h. Map/Parcel: 88-7

Property Owner: DAVID CAMPBELL

Tax Year: 2014

Contention: Filing for Covenant renewal of 25.84 acres of agriculture land.

Determination:

1. This is a renewal of original Covenant beginning in 2004.
2. Research indicates that property is 25.84 acres of agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2014 on 25.84 acres of agriculture land.

Reviewer Nancy Edgeman

i. Map/Parcel: 88-9

Property Owner: Christie Lynn Westhall C/O Sarah J Hood Estate

Tax Year: 2014

Contention: Filing for Covenant renewal of 181 acres of agriculture land.

Determination:

1. This is a renewal of original Covenant beginning in 2004.
2. Research indicates that the total acreage is 183, Per O.C.G.A 48-5-7.4
(a) (1) (B) 181 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2014 on 181 acres of agriculture land.

Reviewer Nancy Edgeman

j. Map/Parcel: 88-9

Property Owner: Jeffery King & Joy Ashby

Previous owner: William M III & Diana Moore

Tax Year: 2014

Contention: Filing for Covenant continuation of 77.77 acres of agriculture land.

Determination:

1. This is a continuation of original Covenant beginning in 2012.
2. Research indicates that property is 77.77 acres of agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant continuation of 77.77 acres of agriculture land.

Reviewer Nancy Edgeman

k. **Map/Parcel:** 15-65-T01-02-03
Property Owner: Michael Morris
Previous owner: Dempsey Lawson
Tax Year: 2014

Contention: Filing for Covenant continuation of 63.87 acres of agriculture land.

Determination:

1. This is a continuation of original Covenant beginning in 2007.
2. Research indicates that property is 63.87 acres of agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant continuation of 63.87 acres of agriculture land.

Reviewer Nancy Edgeman

Motion to approve Covenants a-k

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

VIII. Miscellaneous:

- a. **TO:** Board of Assessors
FROM: Cindy Finster

The first GAAO Personal Property meeting will be held February 7, 2014. It is being sponsored / hosted by Troup County, LaGrange, Georgia. This will be a one day meeting with a representative from DOR to present us with new info on personal property and assist with questions, problems etc from different counties. These meetings are very informative and cover a lot of helpful information. There is no charge to county employees to attend these meetings. I have never been able to attend any of these meetings due to budget cuts.

I would like permission to attend this February 7th meeting in Troup County. I will leave on February 6th and return on the 7th. The hotel cost will be \$59.95.

Thank you for considering my request.

Motion to approve permission for meeting

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

- b. **REPORT / UPDATE:** MOBILE HOME DIGEST
APPRAISER: JONES, ROGER F
YEAR: 2014

1) Data for 2014 Mobile Home Digest was sent to Thomson Reuters on 01/21/2014

2) Receipt of Data acknowledged by Thomson-Reuters same day.

SUMMARY:

TOTAL MH DIGEST COUNT	1,911
Unincorporated	1,681
Summerville	192
Lyerly	20
Menlo	18

TOTAL MH VALUATION	15,403,129	40% -	6,161,258
Unincorporated	14,043,474	40% -	5,627,392
Summerville	1,045,309	40% -	418,125
Lyerly	133,227	40% -	53,292
Menlo	181,119	40% -	72,449

ESTIMATED TAX REVENUE	COUNTY	80,471	SCHOOL	87632
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3) Mobile Home digest requires approval of Board of Assessors. These values will be the Mobile Home values that appear on the 2014 tax digest.

Reviewer Roger Jones

Motion to approve Mobile Home Digest

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

Mr. Barrett explained to the Board that we are having issues with the door lock in the board room. The Board instructed Mr. Barrett to call maintenance to have the locks fixed and also have the hot water fixed in the men's restroom.

Mr. Wilson mentioned the 2012 Plum Creek appeals and some of the issues. Five of the same 2012 appeals are also on the 2013 appeal log and the value hasn't increased. Mr. Wilson suggested those appeals be sent to the BOA for review at the same time. Mr. Wilson explained that the uncollected taxes could be put to use in the county.

Mr. Wilson suggested that Mr. Espy the new hire for the Field Appraiser position get certified as soon as possible and discuss with him how he feels about taking Course 1A before Course 1 if Course 1 is not available and 1A is. Mr. Bohannon replied that had taken Course 1A before Course 1 and did not recommend it.

Mr. Bohannon questioned why the Mobile Home Digest was sent before the board approved and Mr. Barrett explained that it was sent pending the Board approval.

Meeting Adjourned: 10:30am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

