

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 30, 2014

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

Meeting called to order @ 9:03 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

- a. Meeting Minutes January 22, 2014
The Board of Assessor's reviewed, approved and signed.

II. BOA/Employee:

- a. Time Sheets
The Board of Assessor's reviewed, approved and signed.
- b. Email: David Daniel appeal, FW: 2015 Aerial Photography / LiDAR Project,
FW: ACCG Leg. Update 1/24/2014: Week Two Marked by Governor Signing First Bill of
the Year and House Approving Supplement Budget, FW: Appeal Commissioner asked about,
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 email was received

- a. **Total 2012 Certified to the Board of Equalization – 30**
 - Cases Settled – 26**
 - Hearings Scheduled – 3**
 - Pending cases – 4**
- b. **Total 2013 Certified to the Board of Equalization – 10**
 - Cases Settled – 9**
 - Hearings Scheduled – 0**
 - Pending cases – 1**
- c. **Total TAVT Certified to the Board of Equalization – 6**
 - Cases Settled – 3**
 - Hearings Scheduled – 2**
 - Pending cases – 3**

Requesting the Board acknowledge there are 5 hearings scheduled at this time.

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

2013 Appeals taken:
216
Total appeals reviewed
Board: 69 *Includes*
Motor Vehicle Appeals

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 183

Total appeals reviewed Board: 121

Leonard Reviewing: 9

Pending appeals: 62

Closed: 93

Appeal count through 01/15/2014

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 9 of the 2012 and 17 of the 2013 pending appeals in Leonard's file to be reviewed - **Requesting the Board acknowledge**

VI. APPEALS:

a. **OWNER:** Roy E & Linda Wells

MAP / PARCEL: 37-59

TAX YEAR: 2011, 2012 & 2013

Owner's contention: Owner stated that acreage was not correct.

Appraiser's Note: None

Determination:

- 1) The map and parcel 37-59 has been taxed at 5 acres for the 2011-2013 tax years.
- 2) After deed research and adjusting aerial photo it has been determined that the map and parcel 37-59 has been over taxed by .33 acre.

Recommendation: It is recommended to recalculate the acreage on aerial and put it at 4.34 instead of 5.00 acres, and make changes in telnet pro for future year. It is also recommended to refund the property owners for 2011-2013.

Reviewer Kenny Ledford

Motion to accept recommendation but to correct error on acreage

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

b. **Map & Parcel:** 7 - 10

Owner Name: Nancy Wilson Smith

Tax Year: 2012

Owner's Contention: Owner is contesting the high value of the land.

Determination: Subject land is located at 420 Warner Wilson Road with 88.61 acres and a land value of \$78,378.00 and a value per acre of \$885.00. The neighborhood land has an average of 69.11 acres with average land value of \$118,407.00 and a land value per acre of \$1,687.00 which is \$802.00 higher than the subject land. The comparable land has an average of 92.80 acres with average land value of \$118,481.00 and a value per acre of \$1,277.00 which is \$392.00 higher than the subject land. The average of the neighborhood and comp land have an average of 80.96 acres with average land value of

\$118,481.00 and the average value per acre of \$1,482.00 which is \$597.00 higher per acre than the subject land.

Recommendations: With the subject land having less value per acre than the neighborhood and comps it is recommended to leave the value of the subject land as it is.

Reviewer Cindy Finster

Motion to accept Recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

c. Map & Parcel: 47 27
Owner Name: Norton, Eva Grace
Tax Year: 2012

Owner's Contention: Property valued too high (see attached letter)

Determination: Property is located at 222 Woods Road Summerville on 1.38 acres with a grade of 90 and has 1352 sq ft and a house value of \$36,897.00 for a price per sq ft of \$27.00. The TFMV is \$41,656.00. Mr. Norton (son of deceased home owner) reports he had an independent appraisal done on this property and value is a lot less on it. I mailed Mr. Norton a letter November 4, 2013 asking him to provide us with a copy of his appraisal for us to compare with what we have. As of 12/27/2013 I have not received anything from Mr. Norton.

The neighborhood houses have an average of .88 acres a grade of 89 and have 1218 sq ft with average house value of \$31,210.00 for an average price per sq ft of \$26.00. Comparables used in this study have an average of .33 acres a grade of 92 and has 1334 sq ft with average house value of \$37,665.00 and an average price per sq ft of \$28.00. The average TFMV is \$40,377.00. The two properties with the lowest sale price are bank sales.

Recommendation The subject house is \$2,459.00 higher in value than the neighborhood and comparables. However the subject house has 76 sq ft more than the neighborhood and comparables. Also the subject house is the same in value per sq ft as the neighborhood and comparable properties. Since Mr. Norton has not responded to my letter and subject house is in line with the neighborhood and comparables I am recommending that the value of this property remain at the current value on the house and the land.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

VII. Covenants:

a. Map/Parcel: 1-5

Property Owner: MCCLESKEY CARL M & BETSY A SCOTT

Tax Year: 2013

Contention: Filing for Covenant renewal of 24.42 acres of agriculture land.

Determination:

1. This is a renewal of original Covenant beginning in 2003.
2. Research indicates that covenant was not renewed in 2012 and has expired.
3. Property map is available with file.

Recommendation: Requesting instructions From the Board on how to handle property not being renewed in 2013.

Reviewer Nancy Edgeman

Motion to accept application retroactive to 2012

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

b. Map/Parcel: 77-18

Property Owner: MAX E & JANETTE B CORDLE

Tax Year: 2014

Contention: Filing for new Covenant of 30.00 acres of timber land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that property is 30.00 acres of timber land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 30.00 acres of timber land.

Reviewer Nancy Edgeman

c. Map/Parcel: 81-37

Property Owner: Gary Ward

Tax Year: 2014

Contention: Filing for renewal Covenant of 23.16 acres of agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that property is 23.16 acres of timber land.
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 23.16 acres of timber land.

Reviewer Nancy Edgeman

d. Map/Parcel: 83-49

Property Owner: Gary Ward

Tax Year: 2014

Contention: Filing for renewal Covenant of 56.58 acres of agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that property is 56.58 acres of timber land.
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 56.58 acres of timber land.

Reviewer Nancy Edgeman

e. Map/Parcel: 84-23

Property Owner: Gary Ward

Tax Year: 2014

Contention: Filing for renewal Covenant of 24.94 acres of agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 26.94, Per O.C.G.A 48-5-7.4 (a) (1) (B) 24.94 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 24.94 acres of agriculture land.

Reviewer Nancy Edgeman

f. Map/Parcel: 68-2B

Property Owner: Neal Thomas E

Tax Year: 2014

Contention: Filing for new Covenant of 40 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates this is 40 acres of agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 40 acres of agriculture land.

Reviewer Nancy Edgeman

g. Map/Parcel: 63-38

Property Owner: Jueneman, Fredrick

Tax Year: 2014

Contention: Filing for a new Covenant of 34.64 acres of agriculture land.

Determination:

1. This is a new Covenant beginning in 2014.
2. Research indicates that the total acreage is 36.64, Per O.C.G.A 48-5-7.4 (a) (1) (B) 34.64 acres will be under the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant for 34.64 acres of agriculture land.

h. Map/Parcel: 29-53C

Property Owner: Dotson Jimmy & Betty

Tax Year: 2014

Contention: Filing for new Covenant of 13 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates this is 13 acres of agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 13 acres of agriculture land.

Reviewer Nancy Edgeman

i. Map/Parcel: 14A-12

Property Owner: Jarmo, kaila J

Tax Year: 2014

Contention: Filing for new Covenant of 87.75 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 89.75, Per O.C.G.A 48-5-7.4 (a) (1) (B) 87.75 acres will be under the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 87.75 acres of agriculture land.

Reviewer Nancy Edgeman

j. Map/Parcel: 25-14

Property Owner: BOYCE, DEWAYNE LEWIS

Tax Year: 2014

Contention: Filing for new Covenant of 25.35 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates this is 25.35 acres of agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 25.35 acres of agriculture land.

Reviewer Nancy Edgeman

k. Map/Parcel: 58-45

Property Owner: DECK, MARTRICIA M

Tax Year: 2014

Contention: Filing for new Covenant of 66 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 68, Per O.C.G.A 48-5-7.4 (a) (1) (B) 66 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 66 acres of agriculture land.

Reviewer Nancy Edgeman

l. Map/Parcel: 15-91-C**Property Owner: WRIGHT PHILLIP****Tax Year: 2014****Contention: Filing for new Covenant of 12.86 acres of agriculture land.****Determination:**

1. This is a New Covenant for 2014.
2. Research indicates this is 12.86 acres of agriculture land
3. Property map is available with file.

Recommendation: Approve new Covenant of 12.86 acres of agriculture land.**Reviewer Nancy Edgeman****m. Map/Parcel: 33-6A****Property Owner: Millwood Lamar F.****Tax Year: 2014****Contention: Filing for new Covenant of 77.89 acres of agriculture land.****Determination:**

1. This is a New Covenant for 2014.
2. Research indicates this is 77.89 acres of agriculture land
3. Property map is available with file.

Recommendation: Approve new Covenant of 77.89 acres of agriculture land.**Reviewer Nancy Edgeman****n. Map/Parcel: 83-2****Property Owner: TEEMS, BRENDA****Tax Year: 2014****Contention: Filing for new Covenant of 38 acres of agriculture land.****Determination:**

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 40, Per O.C.G.A 48-5-7.4 (a) (1) (B) 38 acres will be under the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 38 acres of agriculture land.**Reviewer Nancy Edgeman****Motion to accept recommendation for Covenants b thru n:****Motion: Mr. Wilson****Second: Mrs. Crabtree****Vote: All**

VIII. Invoices:

- a. qpublic.net invoice # 191728, date 1/15/2014, amount \$604.16
The Board approved and signed.

IX. Additional

- a. 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 have decreased just a residential properties have and this only has 80' road frontage.

Appraiser's Note: I spoke with Mrs Jones 12/15/13 and confirmed building info. The Business here now is a pawn shop. It is difficult to find good comparables to this building that have a business code of 44 General office. The comparables here should be used as a guide to determine how the subject is valued compared to other Gen office buildings in the county.

Determination:

- 1) The subject is located in Pennville across from Mr Cs conv store. The total FMV of this property is \$87,151. (Bld \$33,945 Land \$50,976) The subject has a grade of 105 with 100% phy Depreciation. The per square foot value of the single bld here is \$18.86.
- 2) The comparables used have a wide range of Grades (85 - 110) and Phy Depreciations (71 - 100). The Square foot values range from (\$11.29 - \$22.11)
The subject's square foot value is in the mid-upper range of these comparables, and appears near correct.
- 3) The subjects Business code should be changed to "PS" pawn shop from "44" general office. This change lowers the bld value from \$33,945 to \$24,239.
- 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

Motion to Deny Recommendation and leave property value same for 2012 & \$54,000 (purchase price) for 2013:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

Mr. Barrett expressed that he was glad everyone made it thru the snow ok.

Mrs. Crabtree explained when dealing with appeals if we continue to follow the O.C.G.A we will have a lot less problems in the future concerning appeals.

Mrs. Crabtree brought to the BOA's attention that Kenny Ledford has been working after hours. In response Mr. Barrett explained that Mr. Ledford is working on the 2012 splits and transfers and the extra hours are being documented on the time sheets. Mr. Wilson stated that due to Salary status he wasn't eligible for overtime. Mr. Wilson suggested they would discuss the issue more in the future.

Meeting Adjourned: 9:50am

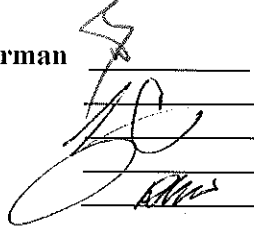
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

The image shows five horizontal lines, each with a handwritten signature written over it. The signatures are in dark ink and vary in style, from cursive to more formal. The first signature is at the top, followed by four more below it, corresponding to the list of names on the left.