

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 19, 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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Mr. Danny Ingram attended meeting

Meeting called to order at 9:12 am

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

APPOINTMENTS: NONE

OLD BUSINESS:

- I. BOA Minutes for 2/14/2014**
The Board of Assessor's reviewed, approved and signed.

- II. BOA/Employee:**
 - a. Checks**
The Board of Assessor's acknowledged receiving checks.
 - b. Email: United Community bank appeal, ACCG Legislative Update, 2014 FLPA INDEX (same as 2013)**
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.

Kenny is in the month of May 2013 with the splits and transfers

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 126

Leonard Reviewing: 6

Pending appeals: 58

Closed: 93

2013 Appeals taken: 221

Total appeals reviewed Board: 79

Leonard Reviewing: 17

Pending appeals: 144

Closed: 67

Includes Motor Vehicle Appeals

Appeal count through 02/18/2014

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 **ITEM 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 accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

- b. **Owner Name:** Jessica Noel Stricklin
Tax Year: 2013
Owner's Contention:
 The value is too high due to the mileage

Determination:

1. The mileage on the vehicle is 163,000 at the date of purchase.
2. The purchase price was \$5,000.00.
3. The Vehicle is a 2005 Chevrolet Equinox.
4. During research on the vehicle value the state has the value assessed at \$5,575.00.
5. The NADA value of the vehicle is \$7,225.00.

This information was brought from the tag office. The vehicle was bought from Cagle's used cars in Lafayette GA. The bill of Sale was sent to the state with no copy from the Tax Commissioners office. The Tax Commissioner's office confirmed the purchase price was \$5000. Pictures show the vehicle is in good shape with no body damage.

Recommendations: I recommend using the state value of \$5,575 and leaving the Ad Valorem tax as is. The owner was aware of the mileage when the vehicle was purchased.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

- c. **Property:** P07-44
Appellant: THORESON, EDESEL & JOANA
Year: 2012

Contention: PROPERTY IS OVER-VALUED FOR 2012 – NO IMPROVEMENTS MADE, TO PROPERTY SINCE 2011

Determination:

1. 2012 value under appeal \$ 40,064. The property in question is a 100 x 180 lot in the Pennville community. Improvements include a 1,541 SQFT house and a 460 SQFT outbuilding. The lot is a corner lot with frontage on US 27 North, and Moss Drive.
The structure was a dwelling, but was converted to a retail sale building after purchase.
 - a. The house was built in 1932, has vinyl siding and a central heat/air system.
 - b. The property is located at 12680 Highway 27
2. Thoreson's acquired this property in 2010; per the PT-61, the transaction price was \$ 28,500
 - a. 2011 tax appraisal was set at \$ 28,500 per O.C.G.A § 48-5-2(3).
 - b. For 2012 the appraisal of this property reverted to the County's standard valuation schedules
 - c. No estimate of value was provided by the Appellant, but it is assumed they want the 2012 value set back at the purchase price
3. A review of the property record does not appear to indicate any error relating to the value of this property.
4. Equity
 - a. In a comparison of 4 similar structures very near the subject, the value of the main structure did not appear excessive or out-of-line. (see file)
 - Review looked at the house immediately *south* of the Subject, and the three houses immediately *north* of the Subject, all along HWY 27.
 - The Subject house was appraised at \$ 18.95 / SQFT for 2012.
 - House Comp 1 was appraised at \$ 18.34 / SQFT (61¢ per SQFT less than the Subject).
 - House Comp 2 was appraised at \$ 20.62 / SQFT.
 - House Comp 3 was appraised at \$ 24.13 / SQFT.
 - House Comp 4 was appraised at \$ 28.89 / SQFT
 - b. In a comparison of 7 tracts of land, fronting on HWY 27 in the immediate area, the land value did not appear to be excessive or out-of-line for a residential tract in this area. (see file)
 - Land Comp 1 was the tract to the immediate north, and adjacent to, the Subject.
 - Land Comps 2-7 are immediately across the road from the Subject and lay in an unbroken line. All are located within 400 feet of the Subject
 - The Subject was appraised at \$ 91.80 per FFt (residential tract)
 - Land Comp 1 was appraised at \$ 84.38 per FFt (residential)
 - Land Comp 2 was appraised at \$ 95.20 per FFt (residential)
 - Land Comp 3 was appraised at \$ 594.72 per FFt (commercial)
 - Land Comp 4 was appraised at \$ 95.20 per FFt (residential)
 - Land Comp 5 was appraised at \$ 589.42 per FFt (commercial)
 - Land Comp 6 was appraised at \$ 222.00 per FFt (commercial)
 - Land Comp 7 was appraised at \$ 261.96 per FFt (commercial)

5. Market

a. In a comparison study using 4 sales of property (each less than 1 acre, with a residence of similar age and size) the 2012 appraisal of the property appeared to be supported. (see file)

- The Price Range of these 4 sales was \$ 26,000 to \$ 56,500; the Subject, at \$ 40,064 clearly falls within this range.
 - ❖ Two comparables sold for values higher than the Subject's 2012 appraisal, (\$ 56,500 and \$ 47,000 respectively) two sold for less (\$ 26,000 and \$ 30,000 respectively).
 - ❖ On average, the two lower sales sold for \$ 12,000 less than the Subject's 2012 appraisal.
 - ❖ On average, the two higher sales sold for \$ 11,700 more than the Subject's 2012 appraisal
 - ❖ Therefore, based on the total selling price, the Subject's 2012 appraisal seems to represent the mid-range of value, and therefore should not be considered excessive.
- Three of the sales had a higher unit sales value than the Subject's 2012 unit appraisal; only one was lower.
 - ❖ The unit appraisal of the Subject was \$ 26.00 per SQFT.
 - ❖ Comp 1 had a "per SQFT" selling price of \$ 28.93.
 - ❖ Comp 2 had a "per SQFT" selling price of \$ 53.81.
 - ❖ Comp 4 had a "per SQFT" selling price of \$ 37.78.
 - ❖ Comp 3 had a "per SQFT" selling price of \$ 20.55.
 - ❖ Therefore, based on sales price per unit, the Subject property's 2012 appraisal is only slightly above the lowest selling price per SQFT, and therefore should not be considered excessive.

b. Comparison based on the measures of central tendency:

- Unit value of the Subject was \$ 26.00 / SQ FT.
- Median unit selling price for the 4 sales was \$ 33.36 / SQFT.
- Mean unit selling price for the 4 sales was \$ 35.27 / SQFT.
- The Overall unit selling price for the 4 sales was \$ 34.70 / SQFT.
- The measures of central tendency appear to indicate a market range of \$ 33 to \$ 35 / SQFT; at \$ 26.00 per SQFT, the 2012 appraisal of the Subject appears to run below the range of market, and therefore should not be considered excessive.

Recommendation:

Leave the 2012 appraisal of the unchanged at \$ 40,064.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

d. **Property:** 2003 Volkswagen Jetta TDI
Appellant: CARSWELL, RUFUS JR
Year: 2013

Contention: FAIR MARKET VALUE (TAVT)

Determination:

1. TAVT value under contention \$ 5,100.
2. Per Appellant's bill of sale, his purchase price was \$ 2,800
 - a. Purchase date was 11/22/2013 per bill of sale
 - b. According to the Appellant, the vehicle was not operational when purchased.
3. Appellant provided documentation of approximately \$ 970 in repair work done on this vehicle. In addition, the Appellant has provided an estimate for repair of body work of approximately \$ 2,900.
4. Referencing 3 nationally accepted pricing guides for used motor vehicles produced a range of values from \$2,350 to \$ 3,150 dealer retail for a 2003 VW Jetta in "rough" condition.
 - a. NADA sets the high value of \$ 3,150
 - b. Edmunds.com sets the low value of \$ 2,350
 - c. Kelly Blue Book did not list a "rough" trade-in category, however it's "fair" category adjusted by the documented repair cost of \$ 970, yields a value estimate of \$ 2,470.
5. Taking the book value of this vehicle (\$ 5,100) and deducting for repairs (\$ 970) and for body work (\$ 2,900) would result in an estimated value of \$ 1,230)

Recommendation:

1. Accept the Appellant's claim as to the condition of the vehicle at the time of purchase.
 2. Accept the Appellant's documented purchase price of \$ 2,800 as the fair market value of this vehicle for TAVT purposes.
 3. Authorize a refund for over-payment of TAVT.
- Motion to accept purchase price of \$2,800**
Motion: Mr. Wilson
Second: Mrs. Crabtree
Vote: All
- e. **Owner Name:** KENNETH WAYNE GEISLER
Tax Year: 2014 (appeal filed 11/23/2013)
Owner's Contention: Vehicle had mechanical problems and high mileage – 247,252. Power side doors do not work, heater doesn't work, now has new tires, new battery, and fixed fuel problems.

Determination:

1. The mileage of the vehicle on the date of appeal was 247,952 (see pictures). Owner said mileage was 247,252 at the date of purchase.
2. The purchase price was \$1200.00.

3. The Vehicle is a 2001 Dodge Caravan.
4. During research on the vehicle value the state has the value assessed at \$4,625.00.
5. The NADA value of the vehicle is \$3,625.00.
6. Pictures available in file.

Recommendations: During inspection of the vehicle the vehicles interior and exterior appear to be in good condition. NADA value is adjusted for mileage. I recommend using the state value of \$4,625.00 and leaving the Ad Valorem tax as is. Per O.C.G.A code 48-5C-1 1(a) 1(A).

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

- f. **Map / Parcel:** S22-13A
Property Owner: Dwayne Richardson
Tax Year: 2012

Contention: 11 Parcels appealed

Appraiser notes: No visit. This parcel appears vacant. It fronts S. Congress St. in Summerville, near Mason Funeral home.

2012 Determination:

- 1) Subject has a vacant 100' X 145' lot on S. Congress St. The total land value here is \$2,970 or \$29.70 per Front foot.
- 2) The comparables are neighbors. One has a 100' x 145' lot with a total land value of \$2,970 or \$29.70 per Front foot. The other has a 200' X 145' lot with a total land value of \$5,940 or \$29.70 per front foot.
- 3) Both the subject and the comparables have a unit value of \$30 per front foot.

Recommendation: Property appears valued correctly according to comparables. No change for 2012.

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

- g. **Map / Parcel:** S16-26
Property Owner: Dwayne & Joey Richardson
Tax Year: 2012

Contention: 11 Parcels appealed

Appraiser notes: No visit. This is a vacant lot. The deed here states a total of .39 acres (+ or -). See enclosed deed.

2012 Determination:

- 1) Subject has a 159' X 106' lot on N. Curran St. near the old Summerville rug mill in the mill village. The Total land value here is \$4,055 or \$25.50 per front foot.
- 2) The comparables are neighbors. One is a 68' x 194' lot that has a Total land value of \$2,244 or \$33.00 per front foot. The other is a 69' x 144' lot with a Total land value of \$2,049 or \$29.70 per front foot.
- 3) As the spreadsheet shows, both the subject and the comps have varying depth factors but all have a unit value of \$30.00 per front foot.

4) This lot is triangular with full road frontage but tapering to a point in the rear. It should have a land factor code (adjustment factor) of .70 instead of 1.

Recommendation: After a correction to the land factor this property should have a Total land value (R3) of \$2,838 for the 2012 year.

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 yes 1 abstained

h. **Map / Parcel: S15-3**

Property Owner: Dwayne & Joey Richardson

Tax Year: 2012

Contention: 11 Parcels appealed

Appraiser notes: No visit. The Richardson's also own Parcel S15-4 which has a separate appeal. I will not use it as a comparable here but it borders S15-3. These parcels have no road frontage. Both appear to be vacant.

2012 Determination:

1) Subject has a 100' X 200' lot just off Martin Street in Summerville. The total land value here is \$1,110 or \$11.10 per Front foot. The subject has no road frontage.

2) The comparables are neighbors. Two comparables are 100' X 200' lots with no road frontage. The total land value of each is \$389 or \$3.89 per front foot.

3) The third comparable has a 260' X 200' lot that fronts Martin street. The total land value of this lot is \$3,030 or \$11.65 per front foot.

Recommendation: Property appears over valued according to comparables. The subject should be valued as the parcels with no frontage for 2012, \$3.89 per front foot. The R3 and Total value for 2012 should be \$389. (This area should be reviewed by the assessors office to ensure property values are uniform)

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 yes 1 abstained

i. **Map / Parcel: 50B-58**

Property Owner: Dwayne Richardson

Tax Year: 2012

Contention: 11 Parcels appealed

Appraiser notes: No visit.

2012 Determination:

1) Subject has a 200' X 200' lot on Willow St. in Summerville, near Knollwood circle just off Hwy 100. The total land value here is \$5,550 or \$27.75 per Front foot.

2) The comparables are neighbors. Two comparables are valued per front foot and two are valued as Tracts. One comp has a 100' X 222' Lot and a total land value of \$28.25 per front foot. The other has a 101' X 210' Lot with a total land value of \$28.00 per front foot.

3) The two tracts are neighbors but located at the end of a cul-de-sac. They appear to be near the acreage of the Subject but are valued as Tracts, each at \$1,200 total.

Recommendation: Property appears properly valued according to comparables that front Willow Street. The two tracts valued as tracts have a limited amount of road frontage. No change for 2012. (The Two tracts should be reviewed to ensure they are not being valued too low)

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

- j. **Map / Parcel:** 47A-125
 Property Owner: Dwayne Richardson
 Tax Year: 2012

Contention: 11 Parcels appealed

Appraiser notes: Records indicate a 15 x 12 utl bld. here, nothing else.

2012 Determination:

- 1) Subject has a 100 FF lot on Pinedale/India Dr. in Trion. The total land value here is \$3,240 or \$32.40 per Front foot.
- 2) The comparables are neighbors. Both comparables have 100 front feet. The subject's depth is 177.5 Feet. The depth of the comps range from 161 to 200 feet. (Depth factors will vary)
- 3) The total land value per front foot of the comps is \$31.20 and \$33.30 (Both the comparables and the Subject has a unit value of \$30 per FF.)

Recommendation: Property appears properly valued according to comparables. However, Owner states the 15 x 12 utl bld belongs to his neighbor. Remove the utl bld value for 2012. The R1 value should be \$00 for 2012. The R3 land value should remain \$3,240 for 2012.

Reviewer Johnny Pledger

Motion to remove building and add building to neighbor

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 yes 1 abstained

- k. **Map / Parcel:** S13-20A
 Property Owner: Dwayne Richardson
 Tax Year: 2012

Contention: 11 Parcels appealed

Appraiser notes: Property not visited. Records indicate a vacant lot.

2012 Determination:

- 1) Subject has a 55 FF lot on Raymond Street in Summerville. The total land value here is \$1,199 or \$21.80 per Front foot.
- 2) The comparables are neighbors. The comparables range in FF from 71 to 160. The subject's depth is 187 Feet. The depth of the comps range from 175 to 294 feet. (Depth factors will vary)
- 3) The total land value per front foot of the comps is \$23.20 and \$26.75. (Both the comparables and the Subject have a unit value of \$25 per FF.)

Recommendation: Property appears properly valued according to comparables. No change for 2012.
Reviewer Johnny Pledger
Motion to accept recommendation:
Motion: Mr. Bohannon
Second: Mrs. Crabtree
Vote: All

- l. **Map / Parcel: P06-15A**
Property Owner: Dwayne Richardson
Tax Year: 2012

Contention: 11 Parcels appealed

Appraiser notes: Property not visited. Records indicate a Non-Homesteaded MH here.

2012 Determination:

- 1) Subject has a 33FF lot on the Back Penn Road just off Hwy 27 in Pennville. The total land value here is \$1,320 or \$40 per Front foot.
- 2) The comparables are neighbors. The comparables range in FF from 25 to 33 FF. Both have a unit price of \$40 per front foot. The subject and the two comps have the same depth (150 feet) and a total front foot value of \$40.

Recommendation: Property appears properly valued according to comparables. No change for 2012.
Reviewer Johnny Pledger
Motion to accept recommendation:
Motion: Mr. Wilson
Second: Mr. Bohannon
Vote: All

- m. **Map / Parcel: S08-26**
Property Owner: Dwayne Richardson
Tax Year: 2012

Contention: 11 Parcels appealed

Appraiser notes: Property not visited.

2012 Determination:

- 1) Subject has a 100FF vacant Res Lot on Martin street in Summerville. The land value here is \$1,440 or \$14.40 per front foot.
- 2) The comparables are neighbors. They range in value from \$12.90 to \$16.65 per Front foot. The Avg value per FF of these 2 comps is \$14.78.
- 3) Both the comps and the subject have a unit price set at \$15 FF. The front feet and the depths vary.
- 4) The avg Sales of non improved lots 2 acres or less county wide in 2011 is \$4,627 per acre

Recommendation: Property appears properly valued according to comparables. No change for 2012.
Reviewer Johnny Pledger
Motion to accept recommendation:
Motion: Mr. Richter
Second: Mrs. Crabtree
Vote: All

- n. **Map / Parcel:** 84-27
Property Owner: DWAYNE RICHARDSON
Tax Year: 2012

Contention: 11 Parcels appealed.

Appraiser notes: Randy visited this site on 2/6/14. He found an old Imp shed here with little value if any. It will be recorded for future year. No easements found on this parcel or neighboring parcels. This property appears landlocked.
 There are no MHs on this property.

Determination:

- 1) The subject has a 1 acre tract in land lot 103 just off Dry Creek road. The land class is coded as 7D2. 7D2 does not allow for an access code. This parcel appears to have no access.
- 2) The Subjects one acre is valued at \$4,651.

Recommendation: Change this land class code to 702 small acres with No access. The Total land value (R3) for 2012 should be \$3,216.

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 yes 2 abstained

- o. **Map / Parcel:** 46-19TR2A
Property Owner: Dwayne Richardson
Tax Year: 2012

Contention: 11 parcels appealed.

Appraiser notes: No visit

Determination:

- 1) The Subject has 1 acre with a Mh on Cummings road near the intersection of cummings road and Tasha Lane NW of Trion. The MH is not homesteaded.
- 2) The one acre is valued at \$6,500.
- 3) The 2 comparables are neighbors. They range from \$5,465 to \$6,056 per acre.
- 4) Subject and comparables are in Market area 6 in the Corbin / Perkins Sub (7K6). They have been properly valued according to the 7k6 schedule. (See the schedule 01 through 05 acres enclosed)
- 5) 2011 sales per acre of non Imp lots 2 acres or less avg \$4,627 per acre.

Recommendation: No Change for 2012. Leave the R3 Land value at \$6,500.

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: 3 yes 1 abstained

- p. **Map / Parcel:** S15-4
Property Owner: Dwayne & Joey Richardson
Tax Year: 2012

Contention: 11 Parcels appealed

Appraiser notes: No visit. The Richardsons also own Parcel S15-3 which has a separate appeal. I will not use it as a comparable here but it borders S15-4. These parcels have no road frontage. Both appear to be vacant.

2012 Determination:

- 1) Subject has a 100' X 200' lot just off Martin Street in Summerville. The total land value here is \$1,110 or \$11.10 per Front foot. The subject has no road frontage.
- 2) The comparables are neighbors. Two comparables are 100' X 200' lots with no road frontage. The total land value of each is \$389 or \$3.89 per front foot.
- 3) The third comparable has a 260' X 200' lot that fronts Martin street. The total land value of this lot is \$3,030 or \$11.65 per front foot.

Recommendation: Property appears over valued according to comparables. The subject should be valued as the parcels with no frontage for 2012, \$3.89 per front foot. The R3 and Total value for 2012 should be \$389. (This area should be reviewed by the assessor's office to ensure property values are uniform)

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 Yes 1 abstained

- q. **Map / Parcel:** 8-115
Property Owner: Ray Bell
Tax Year: 2012

Contention: This is vacant land - a portion of Betty Bandy land which it joins. Both Bandy and Bell Lands are exactly the same, vacant and open - a single tract. Bandy land is appraised by Chattooga Property Appraiser at \$1,847.22 per acre and I submit my 5 acres to be appraised at the exact same amount - \$1,847.50 per acre.

Appraiser notes: This property was appealed for 2011 and lowered from \$5,000 per acre to the current \$3,000 per acre by the BOE. The Bandy Land mentioned in the owner's contention is parcel 7-12, 99.92 acres.

Determination:

- 1) The Subject has 5 acres (R4) on Shinbone Valley road, near Menlo and not in a flood plain. The total fmv of the 5 acres is \$15,000 or \$3,000 per acre. There are no improvements.
- 2) The comparables here are all neighbors on adjoining map 15. They are classed as either R3 lots or R5 small tracts. They range in acreage from 3.02 to 7.72 acres. The value per acre ranges from \$4,873 to \$6,840.
- 3) 2011 sales of Residential tracts 5 to 25 acres sold for an avg of \$3,249 per acre. Ag tracts 25+ acres sold for an avg of \$1,682 per acre. (Small acreage continues to sell higher per acre than when sold in large tracts)

Recommendation: Respect the 2011 BOE decision of \$3,000 per acre for the 2012 and 2013 Tax years. No change for 2012.

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Bohannon

Vote: All

r. **Map / Parcel:** 64-101F
Property Owner: Ray Bell
Tax Year: 2012

Contention: This is vacant wooded land - no road frontage - no utilities - no timber value - It is landlocked and of very little value to anyone at this time. Your assessable value of \$6,146.75 per acre is absolutely unrealistic and unacceptable! This land would not even sell for \$2500 per acre today--but I will return this value for tax return.

Appraiser notes: Visited this property on Jan 7, 14. This property is accessed by Palm tree rd., the last 200ft is washed out but the remnants of the road bed are clear. Good access appears to be correct here. The property is unimproved. Power lines run very near to property. (The access was discussed here - Private or public Rd? so forth / so on.)

Determination:

- 1) The Subject has 4 acres just off W Spring creek road in Trion. The Total land value is \$21,000 or \$5,250 per acre.
- 2) The comparables here are all neighbors with Acreage ranging from 4 to 5.1 acres. Value per acre ranges from \$4,679 to \$5,250. The Median is \$5,035 and the Average value per acre is \$5,000.
- 3) The 2011 Sales indicate Res Lots to 5 acres (21 samples) sold for an Avg of \$5,095.

Recommendation: No Change for 2012. Leave the Land value at \$21,000.

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

VII. Miscellaneous

- a. **Map & Parcel:** T07-72
Owner: Fayla S. Vaughn & Tia Reynolds
Tax Year: 2013

Owner's Contention: Would like to have house reassessed.

Appraiser's Notes: LB asked if house could be visited before Jan. 1st.
 12/30/13-visited property this date.
 1/8/14-viewed pictures of interior sent by Fayla

Determination:

- 1) Upon visiting house and comparing to neighbors, I am lowering Phy. Depreciation from 73% to 68%.
- 2) Also made a sketch correction --sketched in a patio and corrected garage measurements.

- 3) Upon viewing pictures of interior I am lowering Phy. Depreciation from 68% to 60%. This change allows for wear and damage to ceiling, cabinets, and floors.
- 4)

Recommendations: It is recommended to lower the Bldg. FMV to \$16,137 due to physical depreciation.

Reviewer Johnny Pledger

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

b. **Property Owner: ROBERT CROY**
Tax Year: 2014

Contention: Mr. Robert Croy visited the office on January 27, 2014 and wanted to know when his application for Veterans Exemption would be examined. During his visit he presented the following.

Determination:

1. Letter from the Department of Veterans Service dated 01/23/2014. This letter states that in their opinion Mr. Croy qualifies for the exemption under 48-5-48(a)(2) based on his physician's clinical analysis.
2. Letter from Harbin Clinic, Doctor Richard Donadio, M.D. and letter from Floyd Primary Care Doctor Michael Gonsalves, M.D. These letters state the condition mentioned in the Department of Veterans Service letter above.
3. Letter from the Department of Veterans Affairs dated 01/20/2014 verifying Mr. Croy's service and condition.

Recommendation: Approve the Veterans Exemption. In my opinion according to documentation from Harbin Clinic, Floyd Primary Care, & Department of Veterans Affairs coincide with the O.C.G.A 48-5-48(a)(2).

Reviewer LB & NE

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

The Board of Assessors held an Executive Secession to discuss personnel and future employment of an employee. Mr. Barrett was present also. The Executive started at 10:10 am and ended at 10:25 am.

Motion to table discussion for a future date:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

Mr. Bohannon inquired about registration for CAVEAT classes for May 20 – 22, 2014. Mrs. Edgeman is checking on registration.

Mr. Ingram questioned the closed Executive secession and Mr. Barker recited the O.C.G.A 50-14-3 (6) that permits the closed meeting.

Mr. Ingram explained that the reason he hadn't been attending the meetings was due to "An Elephant in the room". He was upset that he wasn't chosen for the BOA opening even though he applied. The BOA explained it was good to have someone in the County helping also.

Meeting Adjourned: 10:35 am

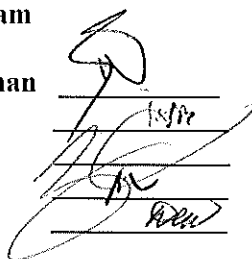
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



Handwritten signatures and initials over horizontal lines. The signatures are written in cursive and include the names of the individuals listed to the left: William M. Barker, Hugh T. Bohanon Sr., Gwyn W. Crabtree, Richard L. Richter, and Doug L. Wilson.