

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of March 5, 2014

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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 @ 8:59 a.m.

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

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

- I. BOA Minutes for 2/26/2014  
The Board of Assessor's reviewed, approved and signed.

**II. BOA/Employee:**

**a. Checks**

***The Board of Assessor acknowledged receiving checks.***

b. Email: 2014 Proposal for printing Assessment notices AGGC Legislative Update, GA Department of Revenue, Potential Tax sale of Property- the Board discussed the tax sale with Mr. Barrett and Mr. Barrett explained this is the first list and some of the properties may be taken off the list due some of the property owners paying their taxes, discrepancies with the ownership or billing names. , & Hotel Reservations CAVEAT, HB 463

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 – 6**

**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 – 7**

**Hearings Scheduled – 1**

**Pending cases – 1**

**The Board acknowledged there are 7 hearings scheduled at this time.**

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.  
**Mr. Barrett explained the appeals are slow due to training and that Kenny is working the July deeds splits and transfers.**

**NEW BUSINESS:**

**V. Appeals:**

**2012 Appeals taken: 184**

Total appeals reviewed Board: 141

Leonard Reviewing: 1

Pending appeals: 43

Closed: 93

**2013 Appeals taken: 221**

Total appeals reviewed Board: 91

Leonard Reviewing: 18

Pending appeals: 130

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 18 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

**VI. Appeals:**

**a. Map & Parcel:** 13 PP: CF 17

**Owner Name:** Billy Chadwick

**Tax Year:** 2012 and 2013

**Owner's Contention:** Owner states he closed the business at the end of 2011 and was not in operation during 2012 or 2013.

**Determination:** Mr. Chadwick did not return his Business Personal Property Form on the property he owns. The business closed at the end of 2011 and Mr. Chadwick did not realize he still needed to file the return. Mr. Chadwick still owns the equipment but none of it is in working condition (list attached). Mr. Chadwick is almost 80 years old with health problems. His daughter is now taking care of him and all of his business affairs. She came in to the office after she found forms from our office requesting info from Mr. Chadwick. She did fill out the personal property form for 2014 and indicated on the form that the business closed at the end 2011 beginning of 2012.

**Recommendations:** Since this business was closed in 2012 and 2013 I am recommending the account to be taken off our records and the tax bill be corrected to indicate no value for these two years. I recommend that the taxes prior to these dates remain as they are.

**Reviewer Cindy Finster**

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohannon

**Vote:** All

**b. Map & Parcel:** 39A 23  
**Owner Name:** Jeffery C. Edwards  
**Tax Year:** 2012

**Owner's Contention:** Property value is much higher than other surrounding properties. House shows basement as length of house but is only 524 sq ft.

**Determination:** The subject house is located on a lot at 344 Rains Circle Summerville. House has a grade of 110 with 2401 sq ft which includes a 524 sq ft basement. This house is one of the first houses built in the Rains Subdivision. House was well built at that time but was empty for a good while after the death of the owner and has not been maintained over the past several years. House has a value of \$100,416.00 and a value per sq ft of \$42.00. Subject house has structure damage and roof is in need of replacement due to no or low maintenance over the years house was vacant (see photo). The neighborhood houses used in this study are located in the area of the subject house. The average grade of these houses is 110 with average house value of \$80,260.00 with 2021 sq ft and a value per sq ft of \$40.00. The comparable houses used in this study have an average grade of 110 and an average sq ft of 2241 and average house value of \$93,512.00 for an average per sq ft of \$41.00.

**Recommendations:** Subject house does seem to be in line with the neighborhood and comp houses however subject house has structural and roof damage. It is recommended to change the physical condition of the subject house to reflect an effective year built of 1966. This change will bring the subject house value to \$92,140.00 and a value per sq ft of \$38.00 and a total FMV of \$96,940.00.

**Reviewer** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mrs. Crabtree

**Vote:** All

#### **VI. Covenants:**

**a. Property Owner:** ELISE COHEN  
**Map / Parcel:** 63-44-L07  
**Tax Year:** 2014

**Contention:** Filing for new Covenant of 13.71 acres of agriculture land.

#### **Determination:**

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 15.71, Per O.C.G.A 48-5-7.4 (a) (1) (B) 13.71 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

**Recommendation:** Approve new Covenant of 13.71 acres of agriculture land.

**Reviewer** Nancy Edgeman

**b. Property Owner:** JAMES DAVID BEARDEN  
**Map / Parcel:** 48-20  
**Tax Year:** 2014

**Contention:** Filing for renewal Covenant of 26 acres of agriculture land.

#### **Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 28, Per O.C.G.A 48-5-7.4 (a) (1) (B) 26 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 26 acres of agriculture land.

**Reviewer Nancy Edgeman**

**c. Property Owner:** RICKY & DENISE WYATT

**Map / Parcel:** 24-40

**Tax Year:** 2014

**Contention:** Filing for renewal Covenant of 83.8 acres of agriculture land.

**Determination:**

1. This is a Renewal Covenant for 2014.
2. Research indicates that the total acreage is 85.8, Per O.C.G.A 48-5-7.4 (a) (1) (B) 83.8 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 83.8 acres of agriculture land.

**Reviewer Nancy Edgeman**

**d. Property Owner:** Curtis Hudgins, Myrtle Price, & Annie Martin

**Map / Parcel:** 32-31

**Tax Year:** 2014

**Contention:** Filing for new Covenant of 59 acres of agriculture land.

**Determination:**

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 61, Per O.C.G.A 48-5-7.4 (a) (1) (B) 59 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

**Recommendation:** Approve new Covenant of 59 acres of agriculture land.

**Reviewer Nancy Edgeman**

**e. Property Owner:** Randy & Debbie Hall

**Map / Parcel:** 63-13B

**Tax Year:** 2014

**Contention:** Filing for new Covenant of 16.77 acres of agriculture land.

**Determination:**

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 18.77, Per O.C.G.A 48-5-7.4 (a) (1) (B) 16.77 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

**Recommendation:** Approve new Covenant of 16.77 acres of agriculture land.

**Reviewer Nancy Edgeman**

**f. Property Owner:** Adrain Nichols & Bethel Dillard  
**Map / Parcel:** 42-21  
**Tax Year:** 2014

**Contention:** Filing for new Covenant of 14 acres of agriculture land.

**Determination:**

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 16, Per O.C.G.A 48-5-7.4 (a) (1) (B) 14 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

**Recommendation:** Approve new Covenant of 14 acres of agriculture land.  
**Reviewer** Nancy Edgeman

**g. Property Owner:** Gregory D Dotson  
**Map / Parcel:** 29-53  
**Tax Year:** 2014

**Contention:** Filing for new Covenant of 13.03 acres of agriculture land.

**Determination:**

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 13.03.
3. Property map is available with file.

**Recommendation:** Approve New Covenant of 13.03 acres of agriculture land.  
**Reviewer** Nancy Edgeman

**h. Property Owner:** DOUBLE A TIMBER CO C/O ANDY ALLEN  
**Map / Parcel:** 84-18  
**Tax Year:** 2014

**Contention:** Filing for new Covenant of 80.14 acres of timberland.

**Determination:**

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 80.14.
3. Property map is available with file.

**Recommendation:** Approve new Covenant of 80.14 acres of timberland.  
**Reviewer** Nancy Edgeman

**i. Property Owner:** Bethel Dillard  
**Map / Parcel:** 42-29  
**Tax Year:** 2014

**Contention:** Filing for new Covenant of 121 acres of agriculture land.

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 121.
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 121 acres of agriculture land.  
**Reviewer** Nancy Edgeman

**j. Property Owner:** BRUCE C TATE  
**Map / Parcel:** 2-18  
**Tax Year:** 2014

**Contention:** Filing for new Covenant of 59.06 acres of timber land.

**Determination:**

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 61.06, Per O.C.G.A 48-5-7.4 (a) (1) (B) 59.06 acres will remain in the covenant as timber land.
3. Property map is available with file.

**Recommendation:** Approve new Covenant of 59.06 acres of timber land.  
**Reviewer** Nancy Edgeman

**k. Property Owner:** BRUCE C TATE  
**Map / Parcel:** 2-33-T01  
**Tax Year:** 2014

**Contention:** Filing for new Covenant of 60.20 acres of Timber land.

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 60.20.
3. Property map is available with file.

**Recommendation:** Approve new Covenant of 60.20 acres of timber land.  
**Reviewer** Nancy Edgeman

**l. Property Owner:** Joel E Cook Sr  
**Map / Parcel:** 21-30b  
**Tax Year:** 2014

**Contention:** Filing for renewal Covenant of 63 acres of agriculture land.

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 63.
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 63 acres of agriculture land.  
**Reviewer** Nancy Edgeman

**j. Property Owner:** Reuben B Nichols Sr Est c/o Bethel Dillard  
**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

**k. Property Owner:** BILLY D CHADWICK  
**Map / Parcel:** 145-465  
**Tax Year:** 2014

**Contention:** Filing for new Covenant of 13.38 acres of Agriculture land.

**Determination:**

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 13.38.
3. Property map is available with file.

**Recommendation:** Approve new Covenant of 13.38 acres of agriculture land.  
**Reviewer** Nancy Edgeman  
**Motion to accept recommendation to approve Covenants a-k:**  
**Motion:** Mr. Wilson  
**Second:** Mr. Richter  
**Vote:** All

1. Mr. Barrett expressed that the April 1<sup>st</sup> deadline is approaching and the Advertisement for exemptions will run in the Newspaper for 2 weeks in March.
2. Mr. Barrett explained that we are making head way on the appeals and we have a lot of refunds and a reminder that interest will be added.
3. Mrs. Crabtree stated that Stansells Furniture building will be auctioned off within the next few days and wanted to know if someone from the Assessor's office wants to go and observe. Mr. Barrett commented that with the office being short staffed due to training we couldn't spare anyone.

**Meeting Adjourned:** 9:34 am

**William M. Barker, Chairman**  
**Hugh T. Bohanon Sr.**  
**Gwyn W. Crabtree**  
**Richard L. Richter**  
**Doug L. Wilson**

