

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

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

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter – Present Doug L. Wilson – Absent
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Meeting called to order @ 9:06 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes July 23, 2014

The Board of Assessor's reviewed, approved, & signed

II. BOA/Employee:

a. Time sheets

The Board of Assessor's review, approved, & signed

a. Emails:

a. Chief Appraiser Barrett

b. Budget Expenditure Report ending 6-30-2014

When discussing the budget expenditures report Mr. Bohannon stated we are over budget on employee education. Mr. Barker stated per his conversation with Commissioner Winters that employee education will be approved regardless of being over budget.

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 – 69

Cases Settled – 67

Hearings Scheduled – 0

Pending cases – 2

b. Total 2013 Certified to the Board of Equalization – 15

Cases Settled – 15

Hearings Scheduled – 0

Pending cases – 0

c. Total TAVT Certified to the Board of Equalization – 22

Cases Settled – 21

Hearings Scheduled – 0

Pending cases – 1

The Board acknowledged there are 0 hearing scheduled at this time.

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

Mr. Barrett stated that our primary focus is to get the 2014 digest consolidation numbers to the County Commissioner and the School Board. Mr. Barrett also stated the deadline for appeals is September 5th 2014

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 181

Leonard Reviewing: 0

Pending appeals: 3

Closed: 176

BOEQ with Sales Analysis: 6

2013 Appeals taken: 228

Total appeals reviewed Board: 103

Leonard Reviewing: 10

Pending appeals: 125

Closed: 71

Includes Motor Vehicle Appeals

Appeal count through 7/22/2014

2014 Appeals taken: 28

Total appeals reviewed Board: 10

Leonard Reviewing: 17

Pending appeals: 17

Closed: 10

Includes Motor Vehicle Appeals

Appeal count through 07/22/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log:
Nancy Edgeman - There are currently 0 of the 2012, 3 of the 2013, and 17 of the 2014 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. APPEALS:

a. Map & Parcel: 8-61-T18

Owner Name: Barnes, Catherine

Tax Year: 2012

**ON HOLD
UNTIL NEXT
MEETING**

Owner's Contention: Taxes are too high.

Appraiser notes: In 2012 owner was notified of a TFMV of \$239,458. Visited this property 5/8/14. Some corrections were made to record card. (Basement changed to 195% and 919 basement removed.)

Determination:

EQUITY-BLDG

Subject property home is valued at \$73.42 per sq. ft.; \$11.04 per sq. ft. above the median of comparables after adjustments made in equity study. Value is \$7.75 per sq. ft. above the highest value in range of comparables. The subject is closest in comparison to the comp with the highest value in the range. It is my opinion that the finish and construction of this home warrants a per sq. ft. value higher than the comparables in this study.

EQUITY-LAND

Subject land has a value of \$1482 per acre. This value is \$2365 per acre lower than median of comparables. Also, land is valued equal to lowest value in range of comps.

SALES

2011 Unimproved land sales comp study indicates subject property's sale price per acre is \$1634 above median. Sale price is within range of sales comps.

2012 Unimproved land sales comp study indicates subject property's sale price per acre is \$838 above median. Sale price is within range of sales comps.

The tax value of the subject land is 40% lower than the 2011 median sales price per acre.

The tax value of the subject land is 54% lower than the 2012 median sales price per acre.

Recommendations:

After corrections to record card; I recommend lowering the per sq. ft. value of the home to \$71.93. This makes the value of the home; \$197447.

I recommend making no changes to land value.

The 2012 TFMV for land and improvements should be \$232302.

The 2013 TFMV for land and improvements should be \$262592.

I recommend a refund for any overpayment of taxes due to error in record.

Owner's contention is taxes are too high. This statement implies that tax rates are too high, which may be an issue owner should take up with the county commissioner.

Reviewer Randy Espy

b. Map / Parcel: 48B-26

Property Owner: Alice Sue Story Ward

Tax Year: 2012

Owner's Contention: Acreage should be 8 acres, not 3.80

Appraiser Note: During the research of this property it has been determined that there is encroachments and closer issues with Deed Book 250, Page 687 and Plat Book 2, Page 50.

Determination:

- 1) Property owner has stated that she has 8 acres of land not 3.80 acres on Martin Dairy Road.
- 2) According to the Deed Book 250, Page 687 there is a description that describes 4.76 acres; however the deed also says being lots 6 & 7 and part of lots 8, 9, & 10.
- 3) In past surveying experience it has been common to go with what is legal which would be the legal description. In this case the description does not say all lots 6 & 7 and part of lots 8, 9, & 10. The legal give distances from Land Lot Line and along Martin Dairy Rd, also along property lines. The deed description does not say along a particular lot no as per the lots of Plat Book 2, Page 50.

Recommendation: It is recommended to put the acreage at 4.76 acres for the 2014 tax year. It is also recommended to have property owner seek Counsel on encroachment and legal issues.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

c. Map / Parcel: 8-2-L01

Property Owner: William C. Birchfield

Tax Year: 2013 & 2014

Owner's Contention: The tax bill is based on incorrect information. The property is .19 acre (less than 1/5 acre), not 3.39 acres. Refer to attached maps.

Appraiser Note: This is a 2013 appeal on acreage.

Determination:

- 1) Property owner purchased .19 acre tract from Jane Schlachter in 2012 for \$10,000. This is per Deed Book 608, Page 311.
- 2) This property is map and parcel 8-2-L01 being 3.39 acres.
- 3) During a 2012 transfer the whole 3.39 acres was transferred in Mr. Birchfields name. According to deed and plat only .19 acre was to be transferred in Mr. Birchfields name.
- 4) This would have map and parcel 8-2-L01 at 3.20 acres and create map and parcel 8-2-L01-A at .19 acre.

Recommendation: It is recommended to put map and parcel 8-2-L01 at 3.20 acres and send out an assessment notice to Ms. Schlachter. Also do a bill correction for the Tax Commissioners Office. It is also recommended to do a NOD for map and parcel 8-2-L01-A, for the Tax Commissioners Office and create parcel in our records for 2014 tax year so 2014 tax bills can reflect these changes.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

d. Map / Parcel: 7-31

Property Owner: Janis Carrier

Tax Year: 2013

Owner's Contention: Current tax records show this property with 142.58 ac. A plat done by Carl Morrison shows this property with 136.94 ac. Recorded in Plat Book 13, Page 18.

Appraiser Note: Ms. Carrier called the Office about this property to check status of 2013 appeal. This was around May of this year. I have reviewed this property and determined the following:

Determination:

- 1) Property owner purchased this property in 1999 per Deed Book 335, Page 276.
- 2) This property has been inconstant in the recording do acreage since 1999.
- 3) Property owner had survey done in 2010 and survey shows 136.94 acres.
- 4) Property was taxed at 154.58 in 2010, taxed at 142.58 in 2011, taxed at 142.58 in 2012, taxed at 142.58 in 2013.
- 5) Property is over taxed by 5.64 acres.

Recommendation: It is recommended to correct acreage at 136.94 for 2014 tax year. It is also recommended to do a request for refund for as far back as Ga Law will allow according to Ga. Code 48-5-380.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Bohannon

Vote: All

VII. COVENANTS:**a. Map/Parcel: 22-7****Property Owner:** Nancy Ann Dixon**Tax Year:** 2014

Contention: Filing for New Covenant for 64 acres of agriculture land. The deed was transferred from Johnny J Dixon Estate to Nancy Ann Dixon on July 23, 2013.

Determination:

1. This is a New Covenant beginning in 2014.
2. Research indicates that the total acreage is 66, Per O.C.G.A 48-5-7.4 (a) (1) (B) 64 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 64 acres retro to 2013 per BOA decision from June 18, 2014.

Reviewer Nancy Edgeman**Motion to approve Covenant:****Motion:** Mrs. Crabtree**Second:** Mr. Richter**Vote:** All**b. Map/Parcel: 34-02****Property Owner:** Nancy Ann Dixon**Tax Year:** 2014

Contention: Filing for New Covenant for 132 acres of agriculture land. The deed was transferred from Johnny J Dixon Estate to Nancy Ann Dixon on July 23, 2013.

Determination:

1. This is a New Covenant beginning in 2013.
2. Research indicates that the total 132 acres of Agriculture land
3. Property map is available with file.

Recommendation: Approve Covenant for 132 acres retro to 2013 per BOA decision from June 18, 2014.

Reviewer Nancy Edgeman**Motion to approve Covenant:****Motion:** Mrs. Crabtree**Second:** Mr. Richter**Vote:** All**b. Map/Parcel: 19-39****Property Owner:** Ray Williams & Dale Edward Williams**Tax Year:** 2014

ON HOLD
PENDING
CONTACT
WITH
PROPERTY
OWNER

Determination:

1. The property was transferred from Ray Williams to Dale Williams in November 2013.
2. The original Covenant began in tax year 2005 and will end December 31, 2014.
3. Total acres under Covenant are 320.

Recommendation: Send estimated bill for the breach per O.C.G.A 48-5-7.4(l) *A penalty shall be imposed under this subsection if during the period of the covenant entered into by a taxpayer the covenant is breached. The penalty shall be applicable to the entire tract which is the subject of the covenant and shall be twice the difference between the total amount of tax paid pursuant to current use assessment under this Code section and the total amount of taxes which would otherwise have been due under this chapter for each completed or partially completed year of the covenant period. Any such penalty shall bear interest at the rate specified in Code Section 48-2-40 from the date the covenant is breached.*

Reviewer Nancy Edgeman

VIII. MISC ITEMS :

a. 2014 Preliminary Digest Numbers

ON HOLD UNTIL NEXT MEETING

Determination:

1. Preliminary Gross and Net Digest amounts:

a. Unincorporated	377,293,800	290,425,236
b. Incorporated	165,606,754	125,024,397
c. School	473,342,194	368,577,291

2. Change in Assessment from 2013

a. Unincorporated	- 9,040,906	-6,273,263
b. Incorporated	14,483,662	9,771,909
c. School	3,878,687	5,355,927

3. Estimated effect on revenue (based on 2013 millage rates):

a. Unincorporated	-80,379
b. Incorporated	152,637
c. School	76,177

4. Gross Assessment breakdown by property category

a. Unincorporated	
i. Real Property	- 1,267,875
ii. Personal Property	-2,310,871
iii. Motor Vehicle	-4,468,800
iv. Mobile Homes	- 555,495
v. Timber	- 437,865
b. Incorporated	
i. Real Property	- 1,340,174
ii. Personal Property	16,739,021
iii. Motor Vehicle	- 862,990
iv. Mobile Homes	- 37,195
v. Timber	- 15,000
c. School	
i. Real Property	- 2,422,117
ii. Personal Property	12,318,539
iii. Motor Vehicle	- 4,972,180
iv. Mobile Homes	- 592,690
v. Timber	- 452,865

5. Real Estate, Motor Vehicle, Mobile Homes, and Timber values decreased in all three areas (Unincorporated, Incorporated, & School). Personal Property showed an increase of 16,739,021 for Incorporated and 12,318,539 for school. This and the decrease in the amount of property qualifying for school tax homestead exemption appears to account for the overall increase in the net digest for the Incorporated and School portions of the 2014 digest.

Recommendations

1. It is recommended that these numbers be accepted by the Board of Assessors as preliminary digest totals, and forwarded to the Taxing Authorities, and media outlets
2. It should be emphasized to those receiving these numbers that they are *preliminary* numbers and may be subject to change based on appeals or other, unforeseen, corrections.

Reviewer Roger Jones

IX. INVOICES:


1. Amazon book "USPAP 2012-2013" AMOUNT \$27.94 per BOA decision 7/2/2014
The BOA approved and signed

Mr. Barrett thanked to Board of Assessors for his vacation.

Mrs. Edgeman inquired if the Board wanted to review the simple 2014 appeals as they are prepared or work the 2013 appeals first. Mr. Barker replied it ok to work the simple 2014 appeals but the 2013 appeals are our first priority.

Meeting adjourned: 9:46

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



1/10/14

[Signature]

