

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 12, 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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Meeting called to order @ 9:05 a.m.

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

APPOINTMENTS: OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes November 5, 2014

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

II. BOA/Employee:

a. Emails:

1. Revised BOA Personnel Policy

Motion was made by Mr. Wilson to accept the policy and add "Supervisor or Chief Appraiser" to page 9, Section 4, Seconded by Mr. Richter, and all that we present voted in favor.

2. 2014 Rex Laney request for Refund to attorney

3. Mill Rates

4. Invitation to join us

5. Food Pantry Challenge

The Board acknowledged receiving emails

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 2013 Certified to the Board of Equalization – 47

Cases Settled – 28

Hearings Scheduled – 16

Pending cases – 19

b. Total 2014 Certified to the Board of Equalization – 3

Cases Settled – 2

Hearings Scheduled – 0

Pending cases – 1

c. Total TAVT Certified to the Board of Equalization – 30

Cases Settled – 24

Hearings Scheduled – 0

Pending cases – 6

The Board acknowledged there are 16 hearing scheduled at this time.

IV. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett explained to the Board we are committed to the 2015 tax year with the exception of 2013 & 2014 appeals.

NEW BUSINESS:

V. **Appeals:**

2013 Appeals taken: 196 (13 TAVT)

Total appeals reviewed Board: 134

Leonard Reviewing: 0

Pending appeals: 64

Closed: 134

Includes Motor Vehicle Appeals

Appeal count through 11/11/2014

2014 Appeals taken: 190

Total appeals reviewed Board: 76

Leonard Reviewing: 0

Pending appeals: 114

Closed: 68

Includes Motor Vehicle and Mobile Home Appeals

Appeal count through 11/11/2014

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

VI. **APPEALS:**

a. Map & Parcel: 50C--12 (Manufactured Home)
 Owner of Record: PARRISH DANNY
 Tax Years: 2014

Contention: HOME REMOVED FROM PROPERTY IN 2008

Determination:

1. Value under contention \$ 13,502 for 2014
 - a. \$ 14,629 for 2013 b. \$ 15,192 for 2012
 - c. \$ 15,755 for 2011 d. \$ 15,755 for 2010
 - e. \$ 16,882 for 2009 f. \$ 20,542 for 2008
2. The manufactured home in question is a 16x80 2000 year model Chandeaur manufactured home.
3. On 02/21/2014 Ms. Linda Ward reported manufactured home had been removed in 2008
4. There is no record of an appeal or a return being filed on this home 2008 to 2013; account is delinquent back to 2008.
5. Checking with the state Dept of Driver Services on October 23rd, the is still a valid title on file in the Appellant's name

6. Examination of satellite imagery:

- a. There is no clear indication of the Home on any satellite image back to 2007.
- b. What could be taken as a manufactured home from the satellite images appears to be a 24x36 carport listed with the property.

7. Field Inspection of 05/05/2014:

- c. Could find no indication of a "416 Sturdivant Estates".
- d. Could locate no likely site were a manufactured home might have located.

8. The Tax Commissioner reports such bills as "uncollectible"

- a. There is no home to collect on.
- b. Therefore the Tax Commissioner has a standing request that the Board of Assessors void any valuations pertaining to "uncollectible" bills.

Recommendations

- 1. Set the 2014 value of this Home at -0- since it cannot be located in Chattooga County.
- 2. Set the 2008 through 2013 values at -0- since no firm evidence the Home was in Chattooga for those years.
- 3. Prepare the appropriate error and release forms for the Tax Commissioner's Office to void the outstanding bills.
- 4. Home was deleted from the County tax records in FUTURE YEAR XXXX on 10/23/2014.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

b. Map & Parcel: S32 25
 Owner Name: Deforest Warren
 Tax Year: 2013

Owner's Contention: "Buildings are in bad shape and roof torn off of some of them".

Determination: Subject is commercial property located at 10805 Commerce Street across from the old Pizza Hut Building. Subject has .80 acres a grade of 90 building value is \$39,814.00 which consist of a 444 sq ft building value \$1,226.00; a 30 x 75 canopy value \$31,345; a carport value \$705.00 (which is no longer on the property) fence value \$1,436.00 paving, asphalt and concrete value \$5,102.00. Canopy value is higher on the subject than the comps but is in worst condition. Subject canopy has a lot of weather and wind damage to the top portion. The comps used in this study have an average grade of 92 average acres of .61 average building value \$31,955.00 average sq ft of 1520 average value per sq ft of \$22.00. The canopy value on the subject is \$31,345.00 and the average canopy value on the comps is \$14,308.00.

	SUBJECT	COMPS
BUILDINGS	1,226	31,955
CANOPY	31,345	14,308
PAVE/ASPH/CONCR	5,102	9,404

FENCE	1,436	346
CARPORT	705	NA

The subject land has a value of \$152,914.00 with .80 acres for a value per acre of \$191,142.50. The concrete, paving and asphalt is broken up and missing due to heavy duty equipment parking on the lot. Comparable land used in this study has an average of .83 acres average land value of \$145,557.00 average value per acre of \$175,277.42.

Recommendation: Leave the building value of \$1,226.00 lower canopy value to \$15,000.00 leave paving at \$5,102.00 leave fence at \$1,436.00 take carport value of \$705.00 off.

Recommendation on land is to lower the value to \$145,914.00 for a TFMV of \$168,680.00.

Reviewers Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

c. Map & Parcel: 37 TR 17

Owner Name: Edward Hammitt

Tax Year: 2013

Owner's Contention: "I feel that a \$26,000.00 increase is excessive due to the lack of proper maintenance on the county road that is used to access or property".

Determination: Subject house was built in 2005 and is located at 899 Riverview Drive Summerville on 23.91 acres with a grade of 120 with 4064 sq ft and a house value of \$199,324.00 for a value per sq ft of \$49.05. The first story of this house has 2709 sq foot and the second story is ½ % completed for a sq ft of 1355. Since subject house has a grade of 120 and is outside all city limits there was a 14% increase in 2013. Subject house value increased from \$174,845.00 to \$199,324.00 an increase of \$24,479.00. All houses with a 105 and above grade increased approximately 14%.

The neighborhood houses used in this study all received the increase and have an average grade of 116 average year built 1992 average acres 30.37 average house value \$161,561.00 average sq ft of 2786 an average value per sq ft of \$58.46.

The comparables have an average grade of 120 average year built 1985 average acres 16.24 average house value \$171,575.00 average sq ft of 3885 average value per sq ft of \$44.69.

The overall average show the subject grade is 2 below the neighborhood and comps subject is 17 years newer land has .60 more acres subject house value is \$32,756.00 higher than the neighborhood and comps and value per sq ft on the subject is \$2.53 less than the neighborhood and comps.

Recommendation: Subject house is newer and has more sq ft than the average of the neighborhood and comps and is \$2.53 less in sq ft value. Recommendation is to leave the value of the subject house as it is at \$199,324.00 and leave the land value at \$53,152.00 for a TFMV of \$266,722.00 for the 2013 tax year.

Reviewers Cindy Finster

Motion to accept recommendation to leave property as is, to inform property owner of the 14% increase and why, advise property owner to contact Commissioners office concerning condition of road.

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 yes 1 abstained

d. Map & Parcel: 76 2

Owner Name: David Duke

Tax Year: 2013

Owner's Contention: "House is not worth the 2013 tax value".

Determination: Subject house was built in 1989 and is located on 156 acres at 3640 Foster Manning Road and has a grade of 115 and a house value of \$159,616.00 for a value per sq ft of \$70.38.00. In 2012 there was a 14% increase on houses with a grade of 105 and above and the subject house had an increase from \$140,014.00 to \$159,616.00.

The neighborhood houses have an average year built of 2000 with an average of 44.76 acres and average grade of 114 average house value of \$142,566.00 with 2192 sq ft for a value per sq ft of \$64.91. These houses also received the 14% increase.

The comparable houses have an average year built of 2003 with an average of 5.52 acres and average grade of 112 average house value of \$144,872.00 with 2232 sq ft for a value per sq ft of \$65.07. These houses also received the 14% increase.

The overall averages show subject grade is 2 less than the neighborhood and comps and subject 12 years older and subject house has 56 sq ft more than the neighborhood and comps and subject house value is \$15,897.00 higher than the overall average.

Recommendation: Owner does not feel the house is worth the 2013 tax value but with the information above I believe the subject house is worth the 2013 tax value so the recommendation is to leave the house value as it is at \$159,616.00 and the land value as it is at \$106,349.00.

Reviewers Cindy Finster

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

e. Map & Parcel: S34-19

Owner Name: CHANDLER, DONALD

Tax Year: 2014

Owner's Contention: The exemptions were taken off when the property was transferred to me. I am 86 years old and would like the exemptions put back on.

Determination:

1. Property records indicate Winnie Lee Floyd Chandler as property owner for tax year 2013. Property records indicate Donald Chandler, Gary Floyd and Susan Thompson as property owners for tax year 2014.
2. Warranty Deed Bk. 610 Pg 408-409 filed January 30, 2013 indicates the grantees of the estate are Gary W. Floyd, Susan Thompson, children and Donald Minor Chandler who is the surviving spouse.
3. According to GA Code 48-5-45 (b): The owner of a homestead which is actually occupied by the owner as a residence and homestead shall not have to apply for the exemption more than once so long as the owner remains in continuous occupation of the residence as a homestead. The exemption shall automatically be renewed from year to year so long as the owner continuously occupies the residence as a homestead.

Recommendation:

Request reinstating all the exemptions including local school and county exemptions for persons over age of 70 based on above determinations and prior Board of Assessors' decisions in similar appeals pertaining to exemptions of a surviving spouse.

1. Request the Board of Assessors approve exemptions for tax year 2014
2. Request correction for unpaid bill of tax year 2014 - bill status was verified

Reviewers Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

f. Map & Parcel: 10-18

Owner Name: Edmondson, Johnny

Tax Year: 2014

Owner's Contention: Purchased property in 2013 and should be taxed on purchase price for tax year 2014.

Determination:

1. According to tax records and property deed recorded on April 5, 2013 the property was purchased during tax year 2013.
2. According to Georgia Code 48-5-2 §3—Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year.

Recommendation: Requesting the Board of Assessors approve applying purchase price for tax year 2014.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

g. Motor Vehicle: 2006 Buick Lacrosse CXS 2G4WE587361201927

Property Owner: Tonya Dawn Stubbs

Tax Year: 2014

Contention: Tag and taxes are too high for rebuilt title. Car was wrecked and redone.

Determination:

1. The property owner provided a bill of sale with price of \$3800
2. Vehicle is a 2006 Buick Lacrosse with 68190 miles
3. Photos indicate vehicle is in good condition
4. State value is \$7,850
5. NADA guide shows clean retail as \$10,525
6. Kelly Blue Book shows fair condition as \$8,673.

Recommendation:

1. I recommend using the state value of 7,850.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

VII. INVOICES:

1. NADA guide for manufactured homes renewal acc # 181650 amt \$196.00
2. qpublic date 11/16/2014, invoice # 192290, amount \$604.16

The Board of Assessors reviewed, approved, and signed

Mr. Barrett provided handouts for the Board to review concerning the 2013 Board of Equalization hearing for Plum Creek.

Motion to enter into Executive session by Mr. Bohannon at 10:03, Seconded by Mr. Wilson, and all that were present voted in favor.

Motion was made to exit Executive session by Mr. Wilson, Seconded by Mr. Bohannon, all that were present voted in favor.

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





