

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of October 29, 2014

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b>
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**Meeting called to order @ 9:00 a.m.**

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

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes October 22, 2014

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

**II. BOA/Employee:**

- a. Checks

The Board of Assessor's acknowledged receiving

**III. Emails:**

- 1. Tax sale list
- 2. Pilot program seeks to address Honey-bee pesticide conundrum
- 3. Kathy Brown letter (need signed)
- 4. Job Re-Announcement: LGS property appraiser
- 5. qpublic expanded services
- 6. Time off

Motion was made by Mr. Bohannon to approve 2 days off for Mr. Ledford, Seconded by Mr. Wilson, and all that were present voted in favor.

**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 2013 Certified to the Board of Equalization – 39  
Cases Settled – 25  
Hearings Scheduled – 0  
Pending cases – 14

- b. Total 2014 Certified to the Board of Equalization – 2  
Cases Settled – 0  
Hearings Scheduled – 0  
Pending cases – 2

- c. Total TAVT Certified to the Board of Equalization – 24

Cases Settled – 24  
Hearings Scheduled – 0  
Pending cases – 0

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 the office is working on the 2015 digest.

Mr. Barker inquired about how many on the 2014 appeal log can be sent to the Board of Equalization. Mr. Barrett and Mrs. Edgeman are going to review the log to see how many fit the criteria.

**NEW BUSINESS:**

**V. Appeals:**

**2013 Appeals taken:** 196 (13 TAVT)

Total appeals reviewed Board: 129

Leonard Reviewing: 0

Pending appeals: 67

Closed: 122

*Includes Motor Vehicle Appeals*

**Appeal count through 10/28/2014**

**2014 Appeals taken:** 180

Total appeals reviewed Board: 49

Leonard Reviewing: 0

Pending appeals: 131

Closed: 44

*Includes Motor Vehicle and Mobile Home Appeals*

**Appeal count through 10/28/2014**

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 -  
The Board acknowledged

**VI. APPEALS:**

a. Motor Vehicle: 2001 DODGE VAN 2B8GP541R299760

Property Owner: CARR LEE PARSONS JR

Tax Year: 2014

**Contention:** Owner says state value is too high. Owner states bill of sale shows purchase price.

**Determination:**

1. The property owner provided documentation with purchase price of \$1.00
2. Vehicle is a 2001 Dodge Grand Caravan with 250,130 miles
3. it's my opinion and the photos indicate the vehicle is in good condition (see photos in file)
4. State value is \$4,050
  5. NADA guide shows clean retail as \$3,350
  6. Kelly Blue Book shows good condition at \$3,174

**Recommendation:**

1. I recommend using the state value of \$4,050.

**Reviewer:** Nancy Edgeman

Motion to accept Recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

b. Motor Vehicle: 2004 VOLKSWAGEN PASSAT WVW PD63B34E223564

Property Owner: EUGENE T BRUCE

Tax Year: 2014

**Contention:** Auto not usable – after defective parts replacement. (Presently)

**Determination:**

1. The property owner provided documentation with purchase price of \$1,460 bought from auction.
2. Vehicle is a 2004 Volkswagen Passat with 124794 miles
3. it's my opinion and the photos indicate the vehicle is in good condition (see photos in file)
4. State value is \$4,250
  5. NADA guide shows clean retail as \$7,500
  6. Kelly Blue Book shows good condition at \$5,404.

**Recommendation:**

1. I recommend using the state value of \$4,250.

**Reviewer:** Nancy Edgeman

Motion to accept Recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

c. Motor Vehicle: 2009 BUICK LUCERNE 1G4HF57969U130661

Property Owner: BEN HOUSCH

Tax Year: 2014

**Contention:** Mileage and mechanical condition of vehicle deems a lower value. Headlights \$300, oil leak repairs \$300 - \$800, 152,000 MILES

**Determination:**

1. The property owner provided documentation with purchase price of \$8,832.32
2. Vehicle is A 2009 Buick Lucerne with 153,058 miles
3. it's my opinion and the photos indicate the vehicle is in good condition (see photos in file)
4. State value is \$16,800
  5. NADA guide shows clean retail as \$14,825.00
  6. Kelly Blue Book shows good condition at \$16,767.

**Recommendation:**

1. I recommend using the state value of \$16,800.

**Reviewer:** Nancy Edgeman

Motion to accept Recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

e. Motor Vehicle: 2002 VOLKSWAGEN BEETLE LS 3VWCP21C72M444017

Property Owner: PAIGE DAWN SHAW

Tax Year: 2014

**Contention:** Paid less for car than value. Request to pay tax on price paid – not value based on book.

**Determination:**

1. The property owner provided documentation with purchase price of \$800
2. Vehicle is a 2002 Volkswagen Beetle GLS with 207,110 miles
3. it's my opinion and the photos indicate the vehicle is in good condition (see photos in file)
4. State value is \$4,250
  5. NADA guide shows clean retail as \$3,775
  6. Kelly Blue Book shows good condition at \$2,520.

**Recommendation:**

1. I recommend using the state value of \$4,250.

**Reviewer:** Nancy Edgeman

Motion to accept Recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

f. Motor Vehicle: 2007 HONDA ACCORD COUPE 1HGCM72377A014369

Property Owner: CALEB ALLRED

Tax Year: 2014

**Contention:** I paid \$4800 for the vehicle and had to immediately replace rotors and a full set of tires. The vehicle also has high mileage. I feel the states value of \$7900 is too high.

**Determination:**

1. The property owner provided documentation with purchase price of \$4,800
2. Vehicle is a 2007 Honda Accord Coupe with 170,388 miles
3. It is my opinion and the photos indicate the vehicle is in good condition (see photos in file)
4. State value is \$7,900
  5. NADA guide shows clean retail as \$5,450
  6. Kelly Blue Book shows good condition at \$6,088.

**Recommendation:**

1. I recommend using the state value of \$7,900.

**Reviewer:** Nancy Edgeman

Motion to accept Recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

g. Motor Vehicle: 2003 FORD RANGER PICKUP

Property Owner: GEORGE EDWARD LEE

Tax Year: 2014

**Contention:** Value is too high. Cagle's Used Cars told me to appeal.

**Determination:**

1. The property owner provided documentation with purchase price of \$1700
2. Vehicle is a 2003 Ford Ranger Pickup with 21064 miles
3. it's my opinion and the photos indicate the vehicle is in good condition (see photos in file)
4. State value is \$3,500

5. NADA guide shows clean retail as \$4800
6. Kelly Blue Book shows excellent condition at \$1960.

**Recommendation:**

1. I recommend using the state value of \$3500.

**Reviewer:** Nancy Edgeman

Motion to accept Recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

**h. Property:** A 12x66 1973 Hillcrest manufactured home by Skyline Homes; Home is located on 64-29A

**Appellant:** HOUSCH, BRENDA FAYE

**Year:** 2014

**Contention:** Home destroyed by fire prior to 01/01/2014

**Determination:**

1. Value under contention \$ 500.
2. Appellant reports Home burned in September of 2013.
  - a. On 05/06/2014 Chattooga E-911 verified that the Fire Department had been dispatched to this location twice during the year 2013.
  - b. The first time was on 08/25/2013, with the second being on 09/10/2013. Both cases were to deal with a mobile home fire.
3. Field inspection of 05/05/2014 verifies that this Home has been completely removed from this property.
4. The 2014 bill was unpaid as of the time of this review, pending BoA action – there are no other outstanding taxes accruing to this Home.

**Recommendation:**

1. Based on the report from Chattooga E-911 and the field inspection of 05/05/2014, it is recommended that the 2014 value of this home be set to -0-.
2. It is further recommended that an Error and Release form be prepared for the Tax Commissioner's Office correcting the 2014 value and voiding the amount due.
3. The Home was deleted from the County's tax records in FUTURE YEAR XXXX on May 5<sup>th</sup>, 2014.

**Reviewer Roger Jones**

Motion to accept Recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

i. Property: A 12x48 1988 model manufactured home of Unknown manufacturer and Trade name; with additions; located on parcel 50C-30

Appellant: LUALLEN, LARRY F  
Year: 2014

**Contention:** HOME WAS DESTROYED BY FIRE JULY 2012

**Determination:**

1. Valuation under contention if \$ 5,773.
2. The Appellant contends this home burned in July of 2012. On 04/29/2014, by phone, Chattooga E-911 confirmed dispatching the Fire Department to Knollwood Circle in July of 2012.
3. Field Inspection of 04/30/2014 confirmed remains of a manufactured home at 270 Knollwood Circle.
  - a. Home is a total loss; remains are not in salvageable condition.
  - b. The home is not useable for storage in its present condition.
4. This account has delinquent bills from 2013 back to 2007.
5. The Tax Commissioner reports such bills are "uncollectible" inasmuch as there is no structure to foreclose on.

**Recommendation:**

4. It is recommended that the value of this home be set at -0- for the 2014 tax year.
5. Since the delinquent bills on this home are "uncollectible", it is recommended that an Error and Release From be prepared for the Tax Commissioner's Office, setting the value of the Home to -0- for tax years 2007 through 2013; effectively voiding the delinquent bills.
6. Home was deleted from FUTURE YEAR XXXX on 04/25/2014

**Reviewer Roger Jones**

Motion to accept Recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

j. Property: A 26x64 2002 General manufactured home by General MF located on 37-TR-11A

Appellant: VINYARD, ROBERT SCOTT  
Year: 2014

On hold  
Pending  
further info

Home is

**Contention:** "Was in bankruptcy & bank seized home. Has not owned since 2011."

**Determination:**

1. 2014 value of the home is \$ 23,981.

2. Appellant's issue is not value; it is tax liability; the Appellant contend he has not owned this home since 2011.
3. The Appellant deeded the five (5) acres this Home occupies to another individual in 2009. The property has since changed hands twice with the current land owners occupying the Home.
4. At this time of this review, a valid title for this Home was on record with the State of Georgia in the Appellant's name.
  - a. Per O.C.G.A. § 8-2-181, manufactured homes are subject to the "Motor Vehicle Certificate of Title Act".
  - b. Per O.C.G.A. § 40-3-20, all "vehicles" covered by this act are required to be titled.
  - c. Per O.C.G.A. § 40-3-32, the failure to transfer title upon transfer of ownership interest is punishable as a misdemeanor. In addition, the transferor shall be civilly liable to the transferee for all damages, including attorney's fees, occasioned by the transferor's failure to comply with this section.
5. When the new land owners acquired the land in 2012, they paid \$ 55,000 for the property.
  - a. The County's total 2012 FMV for this property, land and home, was \$ 53,906.
  - b. This may be indicative that the buyers intended to acquire the Home with the land.
  - c. Southeast Federal Credit Union was contacted on this matter. (SFCU acquired and sold this 5 acres in 2012). The SFCU representative contacted on 4/29/2014 reported that the Home belonged to Wells Fargo; SFCU's interest had only been in the real estate.
6. A field inspection on 04/28/2014 confirmed that the Home was still located at 532 Ridgeview Drive.
  - a. The Home is intact, in good condition, and, at the time of the field inspection, was occupied as a dwelling.
  - b. A 17x12 open porch has been added to the Home.
  - c. A 4x4 landing (with rail) has been added to the Home.

7. There are no delinquent taxes on this Home as of the review date.

**Recommendation:**

1. Based on O.C.G.A. §8-2-181, O.C.G.A §40-3-20, and O.C.G.A §40-3-32, it is recommended that the account be maintained in the Appellant's name until there is a transfer of title.
2. Since it appears that the new land owners occupy the Home, and my have intended to acquire the Home when they acquired the land, it is recommended that the mailing address of this account be corrected to "care of" the current land owners as 532 Ridgeview Drive.
3. Since the 2014 bill was mailed to the Appellant at a LaFayette address, it is possible the occupants of the Home are unaware this 2014 bill exists. Therefore it is recommended that and Error and Release form be prepared for the Tax Commissioner's Office correcting the address as recommended in item 3 immediately above.
4. It is recommended that the changes noted to the Home during the 04/28/2014 field visit not be applied until the 2015 tax year.
5. The changes recommended above were applied to this account FUTURE YEAR XXXX on 04/29/2014

**Reviewer Roger Jones**

**k. Map / Parcel: 52-32**

Property Owner: Gary L. &amp; Ann T. Young

Tax Year: 2014

**Owner's Contention:** Owner had a total of 80 acres and has sold off 5 acres to each of the kids being 3 kids, should have 65 total acres. Also request refunds if he has over paid taxes.

**Appraiser Note:** After deed research, it was determined that Mr. Young started deeded off 5 acres to each of his kids totaling 3 kids which would put his acreage at 65 acres. Mr. Young bought his property in May of 1976 being 80 acres on Silver Hill Road. It appears that all transactions were taking place as deeded. During the 2010 tax year Mr. Young filed for more exemptions. At this time a office error was made by changing the total acreage to 70, when it should have been 65, and the covenant acreage was 59 and it should have been 64.

**Recommendation:** It is recommended to do bill correction for 2014 tax year and apply refunds if any to 2011-2013.

**Reviewer: Kenny Ledford**

Motion to accept Recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

**l. Map / Parcel: 46-22**

Property Owner: Larry R. Wells

Tax Year: 2014

**Owner's Contention:** I would like to file for the covenant on this property for the 2014 tax year in lieu of this appeal..

**Appraiser Note:** Mr. Wells purchased this property in 2012 being deed book 608, page 90. The property is 22 acres on Cummings Road. Mr. Wells has filed the application and paid for the recording of the covenant.

**Recommendation:** It is recommended to allow for the covenant for the 2014 tax year since Mr. Wells filed during the appeal process in lieu of an appeal being July 30th 2014.

**Reviewer: Kenny Ledford**

Motion to accept Recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

**j. Map & Parcel: 47 131 B**

Owner Name: John Chance

Tax Year: 2013 and 2014

**Owner's Contention:** "The house is grossly over valued because of a serious foundation problem. The floors are slanted, sheetrock has cracks and outside bricks are broken from top to bottom".

**Determination:** Subject house is located at 1140 Saddle Club Road on a one acre tract and was in approximately 1955 and has a grade of 110. House has 2130 sq ft and a house value of \$91,120.00 for an average of \$42.78 per sq ft. This house has economic obsolescence due to the fact that it sits on an aquifer (underground stream). This is the problem with the foundation of this house. The house has



shifted and moved on the foundation causing major damage both inside and outside of the house. The inside walls are cracked and split as well as the floors and ceiling. The outside bricks are breaking and separating from the wall. Owner has presented information where they paid Olsham Foundation Repair Company of Atlanta (see attached) \$19,192.00 to try to fix/repair the foundation issued. However this has not deterred the foundation shifting and house will continue to deteriorate due to water flowing and standing under and around the house. There is also a lean to and a utility building on the property that has also received damage for the same reason as the house.

**Recommendation:** It is recommended to place an economic obsolescence of 70% on the house from \$91,120.00 to \$63,784.00 land from \$5,000.00 to \$3,500.00, lean from \$1,093.00 to \$890.00 and utility building from \$2,352.00 to \$1,914.00 for a TFMV of \$70,088.00.

**Reviewer Cindy Finster**

Motion to accept Recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

k. Map & Parcel: 63B 59

Owner Name: Mary Nunn

Tax Year: 2013 & 2014

**Owners Contention:** House value is too high due to porch falling in and roof.

**Determination:** Subject house is located at 2502 Old Highway 27 Trion on 1.50 acres with 1516 sq ft and a grade of 85 and was built in 1933 and a house value of \$32,122.00 for a value per sq ft of \$21.19. A visit was made to this property on October 17, 2014 (see photos). House seems to be in good condition on the outside. I did not see any holes in the roof and the porch could use some updating but did not seem to be falling in.

The neighborhood houses have an average of .41 acres with average of 1568 sq ft average grade of 86 average year built of 1946 average house value of \$38,668.00 and average value per sq ft \$24.66.

The comparable houses used in this study have an average of .55 acres average sq ft of 1549 average grade of 86 average year built of 1953 average house value of \$47,049.00 and average value per sq ft of \$30.38.

The overall averages have an average of .99 acres with average of 1558 sq ft average grade of 86 average year built of 1949 average house value of \$42,858.00 and average value per sq ft of \$27.51.

**Recommendation:** Since subject house does not seem to be out of line with the overall averages of the neighborhood and comp houses it is recommended to leave the value as it is and have Ms. Mary Nunn fill out paper work for exemptions for the 2015 tax year.

**Reviewer Cindy Finster**

Motion to accept Recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

**VII. MISC. ITEMS:**

a. Map & Parcel: 46-38-L28  
 Owner Name: McMahon, John & Diana  
 Tax Year: 2012-2014

On hold pending Information From DOR
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**Appraiser notes:** Field visit-errors found

**Determination:**

1. Taxation of pool inside of addition incurs double taxation of floor area inside of addition. Correction of this issue requires deduction from pool value the equivalent of missing floor from addition.
2. Pool was recorded with errors on grade, physical and OBS. It should have been recorded with standard grade of 100, physical of 80 and OBS of 50. The value of the pool was \$67,036 and should have been \$18,290 for tax year 2012 and \$13,719 for years 2013 & 2014.
3. 20x20 Garage, 12x15 acc open porch, 12x15 concrete patio found, and a 6x8 open porch not recorded on property card. These items reflect a value of \$13,456 not recorded.
4. Determined bldg 1 was graded in error at 95 and should be graded at 105 in accordance with the house.
5. Discovered bldg factor was in error for tax years 2013 & 2014. It was recorded at 1.65 and should have been 1.88.
6. After applying the above corrections to the record:  
 The 2012 TFMV was \$352,117 and should have been \$321,110.  
 The 2013 TFMV was \$352,117 and should have been \$353,526.  
 The 2014 TFMV was \$352,117 and should have been \$353,526.

**Recommendations:**

1. Correct all information on property card for 2015.
2. Calculate all values for years recorded in error.
3. Process refund and bill correction as necessary.
  - a. 2012 TFMV-\$352,117 / adjusted value-\$321,110 / overpayment-\$325.38
  - b. 2013 TFMV-\$352,117 / adjusted value-\$353,526 / underpayment-\$15.33
  - c. 2014 TFMV-\$352,117 / adjusted value-\$353,526 / underbilling-\$15.07
4. I recommend a refund for the estimated amount of \$294.98.
5. I recommend notifying homeowner of error and obtaining signed request for refund form. (Ga. Code 48-5-380)

**Reviewer Randy Espy**

b. Map & Parcel: 39B-29

Owner Name: Richardson, Dwayne

Tax Year: 2014

**Appraiser notes:** Field visit-10/27/14, Talked to owner-10/21/14, Received fire report-10/21/14

**Owner's Contention:** Home was burned in December 2013, bill is incorrect for 2014.

**Determination:** Field visit confirms home is burnt. My opinion is home will have to be demolished. The home has no value and was not recorded as such for tax year 2014. Homeowner was sent assessment notice stating a TFMV of \$29,557 and it should have been \$5,921 which is the value of the land and accessory buildings.

**Recommendations:** I recommend correcting the bill for tax year 2014 and correcting the records for tax year 2015. The correction reduces the TFMV to \$5,921, a reduction of \$23,636 which was the value of the home.

**Reviewer Randy Espy**

Motion to accept Recommendation:  
 Motion: Mr. Wilson  
 Second: Mr. Bohannon  
 Vote: All

c. Property Owner: REX D LANEY  
 Tax Year: 2014

**Contention:** Mr. Rex Laney visited the office on October 28, 2014 to request refund for 2013 since his letter was dated 5/21/2012.

**Determination:**

1. Mr. Laney was approved the Veterans exemption on 6/18/2014 by BOA.
2. Letter from the Department of Veterans Service dated 05/21/2012. This letter states that in their opinion Mr. Laney's Service connected disability is 80%.
3. Letter from the Department of Veterans Affairs dated 06/21/2014 states that Mr. Laney is eligible to receive service connected benefits at the 100% rate.

**Recommendation:** Requesting the Boards Recommendation on how to handle the issue of the 2013 refund.

**Reviewer Nancy Edgeman**

Motion was made by Mr. Wilson, Seconded by Mr. Richter, and all that were present voted to send Mr. Laney's request for refund to County Commissioner or County Attorney for their recommendation.

**d. Appeal Waiver & Release Phillip & Robin Hood for 2013 & 2014,  
 Refund Request Phillip & Robin Holder (needs Chairman's signature)**  
 Mr. Barker, Chairman signed forms

**e. Review of Personnel Policy (with changes from County Attorney)**

The BOA instructed Mrs. Edgeman to email copies of the original and of the revised copy of the Personnel policy to the Board members for their review.

**VIII. INVOICE:**

1. Office Depot order # 735990115-001, date 10/22/2014, amount \$14.40.
2. Membership dues for Leonard Barrett IAAO, due date 1/1/2015 amount \$175.00

The Board reviewed, approved, & signed

Mr. Barrett requested Friday October 31<sup>st</sup>, off and the Board approved.

Mrs. Edgeman informed the Board that the office has received the Shredder that was ordered and the battery back-ups have been ordered.

Meeting adjourned: 10:30 am

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

