

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 20, 2014

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent 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 – Absent (Jury Duty)

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes August 13, 2014

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

II. BOA/Employee:

a. Checks

The Board of Assessor's acknowledged receiving

a. Emails:

1. Plum creek soil data

Board discussed upcoming meeting, various options for disposal of appeal. Board discussed standard procedure of hearing and examining property owner's presentation, discussing the issues and notification of action. Also, Board asked for FLPA values on all property under the FLPA covenant.

2. 2014 FINAL digest consolidation

Board acknowledged the digest information, its modification for industrial value change and publication. The board also discussed the impact of the industrial value modification on the consolidation totals.

3. Randy Espy

Board acknowledged the e-mail concerning Mr. Espy.

4. Timber Harvest

Board acknowledged e-mail concerning timber harvest.

5. Concern over Tax evaluation notice (Rev Littleton)

Board acknowledged e-mail from Rev Littleton concerning Paradise Gardens.

6. Budget Expenditures report.

Board acknowledged August expenditure report. Board observed report indicates office is under budget.

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 – 70**
 - Cases Settled – 67**
 - Hearings Scheduled – 2**
 - Pending cases – 3**

b. Total 2013 Certified to the Board of Equalization – 28

Cases Settled – 15

Hearings Scheduled – 0

Pending cases – 13

c. Total TAVT Certified to the Board of Equalization – 23

Cases Settled – 21

Hearings Scheduled – 1

Pending cases – 2

The Board acknowledged there are 3 hearing scheduled at this time.

Board acknowledged receipt of report.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. The Board was informed our current primary focus and intent is having digest submission information ready by the appeal deadline of September 05, 2014. If digest is approved upon submission, Tax Commissioner will have remaining portion of September for printing and mailing tax bills. If bills are mailed by the first of October, the due date should be December 3rd.

NEW BUSINESS:**V. Appeals:****2012 Appeals taken:** 184

Total appeals reviewed Board: 183

Leonard Reviewing: 0

Pending appeals: 1

Closed: 176

BOEQ with Sales Analysis: 6

2013 Appeals taken: 228

Total appeals reviewed Board: 106

Leonard Reviewing: 0

Pending appeals: 122

Closed: 71

*Includes Motor Vehicle Appeals***Appeal count through 8/12/2014****2014 Appeals taken:** 85 (28 TAVT)

Total appeals reviewed Board: 28

Leonard Reviewing: 17

Pending appeals: 46

Closed: 27

*Includes Motor Vehicle Appeals***Appeal count through 08/12/2014**

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

Board acknowledged current appeal status.**VI. APPEALS:**

- a. Property: A 24x44 1989 Ridgedale Manufactured Home (by Redman Homes)
located on 64-18

Appellant: **HOWELL, GARY W for ALFRED D. HOWELL**

Year: 2013

On hold pending info of Legal interest from Gary Howell

Contention: 2013 value is excess in relation to the physical condition of the Home.

Determination:

1. Value under contention \$ 6,273
2. Mr. Howell filed Appeal/Return on Home 03/01/2013.
3. Form was misplaced, no work done on appeal.
4. Mr. Howell filed for a late appeal 10/05/2013.
 - a. BoA denied appeal status (10/10/2013) and recommended appellant file 2014 return
 - b. Mr. Howell's original return/appeal was found and Mr. Howell was contacted by mail 11/01/2013
 - c. Home was returned at a value of \$ 0
5. Property was visited and an interior inspection done 11/22/2013.
6. Home is not in livable condition: ceiling is falling in; mold and mildew are growing on interior walls. (Please see attendant photography)

Recommendation:

1. Most of the exterior of the Home appears sound. With roof repair home could be used for storage purposes.
2. Put value at \$ 1,000 (\$1,000 to \$ 1,500 is standard range used for salvage value for Doublewides).

Reviewer Roger Jones

Board acknowledged this appeal is still on hold.

b. Map & Parcel: S22 4
 Owner Name: J. Robert Thompson
 Tax Year: 2013

Owner's Contention: House value is too high.

Determination: Subject house is located at 507 Peachtree Street Summerville on .33 acre lot. House has 932 sq ft with a grade of 70 and a house value of \$16,887.00 and a value per sq ft of \$18.00. This house is vacant and has been for a while due to the unlivable condition (see photos).

The neighborhood houses have an average grade of 76 with average year built of 1940. The average acres are .38 with average house value of \$13,475.00 with average of 1040 sq ft for an average of \$16.00 per sq ft.

The comparable houses used in this study have an average grade of 73 with average year built of 1949 with average of .45 acres. The average value is \$13,585.00 with 936 sq ft for an average of \$15.00 per sq ft. Only two of the comp houses are livable and the other two are also in need of repair.

Conclusion/Recommendation: Subject house grade is lower than the average of the neighborhood/comparables and the house value is \$3,359.00 higher on the subject than the neighborhood/comparables and subject is \$5.00 higher in value per sq ft than the neighborhood/comparables and has 56 sq ft less than the neighborhood/comps. Since this house is in

need of repair and is not livable the recommendation is to put a sound value of \$5,050.00 on the subject leave the land as it is \$2,475.00 for a TFMV of \$7,525.00 and value per sq ft of \$5.42.

Reviewer Cindy Finster

Board discussed with Mrs. Finster the recommended sound value, the comparison study, asked if photo of subject is recent and who is person in photo. Mrs. Finster indicated photo is recent but does not know identity of person in photo.

Mr. Wilson made a motion to accept recommendation.

Mr. Bohanon 2nd the motion

All members present voted in favor.

c. Map & Parcel: S22 5

Owner Name: Jesse Robert Thompson

Tax Year: 2013

Owner's Contention: Value is too high on the house.

Determination: Subject house is located at 213 Walnut Street Summerville on a .17 acre lot with a grade of 80 with 1516 sq ft and a house value of \$39,532.00 for a value per sq ft of \$26.00.

Neighborhood houses have an average of .38 acres and the average grade is 88 with average sq ft of 1462 and the average house value of \$37,924.00 for an average value per sq ft of \$26.00.

Comparison houses have an average of 1.21 acres and the average grade is 85 with average sq ft of 1463 and the average house value is \$38,564.00 for an average value per sq ft of \$26.00.

Conclusion/Recommendation: Subject house is \$1,288.00 more in value than the overall average of the neighborhood and comps. Subject house has 53 sq ft more than the average of the neighborhood and comps. The value per sq ft on the subject house is \$26.00 and the average value per sq ft of the neighborhood and comps is also \$26.00 per sq ft. Subject house seems to be in line with the neighborhood and comp houses so my recommendation is to leave the value as it is on the subject house since it seems to be in line with the other houses.

Reviewer Cindy Finster

Board examined photos of subject. Mrs. Finster presented comparison study and recommendation.

Mr. Richter made a motion to accept her recommendation.

Mr. Wilson 2nd the motion

All present voted in favor

d. Map & Parcel: 7A5 20

Owner Name: Regina Wilson

Tax Year: 2013

Owner's Contention: Owner states value is too high

Determination: Subject house is located at 145 South Brow Drive Cloudland and was built in 1983 and has .69 acres a grade of 125 with 2726 sq ft and a house value of \$155,619.00 with a value per sq ft of \$57.08.

The neighborhood houses have an average year built of 1947 and average acres of .99 an average grade of 124 with average of 2957 sq ft and the average house values is \$140,520.00 for an average value per sq ft of \$47.52.

The comparison houses have an average year built of 1987 with average acres of 9.89 an average grade of 125 and have 125 sq ft and the average house values is \$160,728.00 for an average value per sq ft of \$61.39.

The overall grade of the neighborhood and comparables is the same as the subject. The subject house value is \$4,995.00 higher than the overall average of the neighborhood and comps and subject house has 61 sq ft less than the overall neighborhood and comps. The subject value per sq ft is \$2.63 higher than the overall of the neighborhood and comps.

Conclusion/Recommendation: Subject house value is \$4,995.00 higher than the overall of the neighborhood and comps and is \$2.63 per sq ft more and has 61 sq ft less than the neighborhood and comps. Recommendation is to lower subject house value by \$5,000.00 bringing the value to \$150,619.00 which will bring the subject house more in line with the neighborhood and comps and the value per sq ft would be \$55.26 which is within .82 cents of the neighborhood and comp values.

Reviewer Cindy Finster

Mrs. Finster presented her recommendation

Mr. Wilson made a motion to accept the recommendation

Mr. Bohanon 2nd the motion

All present voted in favor.

e. Map & Parcel: S24 7

Owner Name: Gary Matthew Warren

Tax Year: 2013

Owner's Contention: Owner has given written and signed permission for his father Mr. Brimp Warren to act on his behalf in filing this appeal (see attached).

Determination: Subject house is located at 11 Peach Blossom Lane Summerville on 1.72 acres. The house has a grade of 110 with 2331 sq ft with a value of \$85,807.00 for a value per sq ft of \$36.81. This house has a grade above 105 and is in district 1 so it was increased 14% in 2013 when the reval was done on this grade/district house. The TFMV is \$92,080.00 for a value per sq ft of \$39.50.

The neighborhood houses have an average of 1.43 acres a grade of 111 average sq ft of 2305 and house value of \$93,048.00 for a value per sq ft of \$40.37. The TFMV is \$105,869.00 with total per sq ft of \$45.93.

The comparable houses have an average of 4.08 acres average grade of 110 average sq ft of 2106 and average house value of \$97,155.00 for value per sq ft of \$46.77. The TFMV is \$113,933.00 with average value per sq ft of \$63.55.

Subject house has 225 more sq ft than the comps/neighborhood and subject house is \$11,348.00 lower than the comps/neighborhood houses.

Recommendations: Subject house seems to be undervalued according to the neighborhood and comp houses. In order to bring this house in line with these houses it is recommended to increase the value of the subject house by \$10,000.00 making the subject house value \$95,807.00 which will bring it more in line with the neighborhood/comp houses.

Reviewer Cindy Finster

Mrs. Finster presented her recommendation

Mr. Wilson made a motion to accept the recommendation

Mr. Richter 2nd the motion

All present voted in favor.

f. Map & Parcel: 48-67

Owner Name: Schlacter, Jane

Tax Year: 2012

Appraiser notes:

Owner's Contention: Over valued-\$200,000 increase.

Determination: The agricultural portion of this land is valued at \$2360 per acre. This value is slightly above median and below average of comparable agricultural land. This value is within the range of comps. The commercial portion of this land is valued at \$536 per front foot. This value is slightly above the median and average of comparable properties. This value is within the range of comps. There is no comparable sales data to complete a sales study for this parcel.

Recommendations: I recommend no changes to the agricultural or commercial values of this parcel for tax year 2012.

Reviewer Randy Espy

Mr. Espy presented his recommendation

Mr. Wilson made a motion to accept the recommendation

Mr. Richter 2nd the motion

All present voted in favor.

g. Map & Parcel: 48-67

Owner Name: Schlacter, Jane

Tax Year: 2013

Owner's Contention: Valuation too high for current market. Declared value-\$350,000.

Determination: The agricultural portion of this land is valued at \$2360 per acre. This value is slightly above median and below average of comparable agricultural land. This value is within the range of comps. The commercial portion of this land is valued at \$536 per front foot. This value is slightly above the median and average of comparable properties. This value is within the range of comps. There is no comparable sales data to complete a sales study for this parcel.

Recommendations: I recommend no changes to the agricultural or commercial values of this parcel for tax year 2013.

Reviewer Randy Espy

Mr. Espy presented his recommendation

Mr. Wilson made a motion to accept the recommendation

Mr. Richter 2nd the motion

All present voted in favor.

VII. MISC ITEMS :

a. RE: S16-7 SUMMERVILLE MILL

Upon request by Leonard, I reviewed records and photos of map and parcel S16-7. I have determined that the main buildings listed on the 2014 record card were over 90% demolished as of Jan. 1st, 2014.

Therefore the II (bldg.) value of \$2,577,265 reported for the 2014 digest is incorrect.

The correct II value for 2014 is \$189,037.

The TFMV for 2014 is \$258,775.

I am requesting your approval to correct the 2014 value and billing.

Reviewer Randy Espy

Mr. Espy presented his recommendation

Mr. Wilson made a motion to accept the recommendation

Mr. Richter 2nd the motion

All present voted in favor

b. Map / Parcel: 3-12

Property Owner: David Tidmore

Tax Year: 2013

Owner's Contention: Taxed on two many acres. 10.05 acres deeded to Bank of the Ozarks. See deed book 608 page 653.

Appraiser Note: A Special Assets Officer (Rhonda Clark) called the office yesterday 8/18/2014, to inquire about map and parcel 3-12. Ms Clark works for Bank of the Ozarks.

Determination:

- 1) Map and parcel 3-12 was a 2012 transaction, being a Deed under Power.
- 2) This deed was recorded 12/21/2012 in deed book 608, page 653.
- 3) This property according to deed was to be split into a 10.05 acre tract and 8.06 acre tract left to Mr Tidmore.
- 4) 10.05 acre tract should be transferred into The Bank of the Ozarks.
- 5) 8.06 acre tract should be in David Tidmore.

Recommendation: It is recommended to split property and put 10.05 acre tract into the name of The Bank of the Ozarks and 8.06 acre tract into the name of David Tidmore. It is also recommended to send out new assessment notices for the 2014 year, do a bill correction and create NOD for 2013 and 2014 tax years. Apply any refunds in any to the property owner who may have paid taxes for 2013 tax year.

Reviewer: Kenny Ledford

Mr. Ledford presented his recommendation

Mr. Bohanon made a motion to accept the recommendation

Mr. Richter 2nd the motion

All present voted in favor.

VIII. INVOICES:

- i. qpublic Inv # 192113, Date 8/1/2014, Amount \$ 604.16
- ii. qpublic Inv # 192138, Date 8/15/2014, Amount \$604.16

qpublic invoices were discussed. Mr. Wilson made motion to approve payment for the August service period and wait until after the first of the month to approve the invoice for the September service period. Mr. Bohanon 2nd the motion, all present voted in favor.

Chairman inquired if there was any further business. Mr. Bohanon mentioned the board's intent to discuss the Assessors Office Policy. The board discussed the issue and decided to delay further discussion until the first meeting in September.

Temporary secretary for the day: Leonard Barrett

Meeting adjourned: 9:50am

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

