

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 17, 2014

Attending:	William M. Barker – Present
	Hugh T. Bohanon Sr. – Present
	Gwyn W. Crabtree – Absent
	Richard L. Richter – Present
	Doug L. Wilson – Present

Meeting called to order @ 9:04 a.m.

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

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes September 10, 2014
The Board of Assessor's reviewed, approved, & signed

II. BOA/Employee:

a. Checks

The Board of Assessor's acknowledged receiving

b. Emails:

a. Plum Creek

The Board instructed Mrs. Edgeman to send the proposal for 2013 appeals to Plum Creek

b. Stats & Agreement

The BOA reviewed, approved, & signed

c. Summerville Center – RCG Summerville LLC

d. Refunds

e. Part time hours

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 – 71

Cases Settled – 70

Hearings Scheduled – 1

Pending cases – 1

b. Total 2013 Certified to the Board of Equalization – 32

Cases Settled – 15

Hearings Scheduled – 2

Pending cases – 17

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

Cases Settled – 22

Hearings Scheduled – 1
Pending cases – 1

The Board acknowledged there were 4 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett explained the importance of working the 2014 appeals with the 2013 appeals. Mr. Barrett suggested amending their recent decision of making 2013 appeals as our top priority to working on the 2014 appeals with the 2013. The motion was made by Mr. Wilson to work the 2013 and 2014 appeals together, Seconded by Mr. Richter, All were in favor that were present.

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 184

Leonard Reviewing: 0

Pending appeals: 1

Closed: 183

BOEQ with Sales Analysis: 0

2013 Appeals taken: 196 (13 TAVT)

Total appeals reviewed Board: 110

Leonard Reviewing: 0

Pending appeals: 98

Closed: 91

Includes Motor Vehicle Appeals

Appeal count through 9/14/2014

2014 Appeals taken: 150 (29 TAVT)

Total appeals reviewed Board: 28

Leonard Reviewing: 0

Pending appeals: 122

Closed: 28

Includes Motor Vehicle Appeals

Appeal count through 09/14/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log: Nancy Edgeman - There are currently 0 of the 2012, 1 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: 17-12-A

Owner Name: Jones, Ethan Blake

Tax Year: 2013

Owner's Contention: Property is not buildable/large gulley. Cannot get access to water-county will not run water.

Determination:

1. 2012 Sales study indicates subject tax value is within the range of market sales prices for 2012.
2. 2013 Sales study indicates subject tax value is within the range of market sales prices for 2013.

3. 2013 Equity study indicates subject tax value is in line with comparable properties in the same market area.
4. 2013 Equity study indicates a cluster of properties within market area that have a valuation inconsistent with other properties in this area.(Gentry subdivision) These properties may need reevaluation.
5. Soil study indicates the soil types on this property support site development and sanitary facilities. There are several homes in the area built on the same soil types.
6. Topography indicates a less than 100ft. elevation change.
7. Water accessibility is consistent with neighboring parcels which have wells on property. There is no data available to support loss of value due to inaccessibility to county water supply.

Recommendations:

1. I recommend no changes to the value of this property for tax year 2013.
2. I recommend a review of the valuation schedule for the properties in the Gentry subdivision.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

b. Map & Parcel: 17-12-A

Owner Name: Jones, Ethan Blake

Tax Year: 2014

Owner's Contention: Property is not buildable/large gulley. Cannot get access to water-county will not run water.

Determination:

1. 2012 Sales study indicates subject tax value is within the range of market sales prices for 2012.
2. 2013 Sales study indicates subject tax value is within the range of market sales prices for 2013.
3. 2013 Equity study indicates subject tax value is in line with comparable properties in the same market area.
4. 2013 Equity study indicates a cluster of properties within market area that have a valuation inconsistent with other properties in this area. (Gentry subdivision) These properties may need reevaluation.
5. Soil study indicates the soil types on this property support site development and sanitary facilities. There are several homes in the area built on the same soil types.
6. Topography indicates a less than 100ft. elevation change.
7. Water accessibility is consistent with neighboring parcels which have wells on property. There is no data available to support loss of value due to inaccessibility to county water supply.

Recommendations:

1. I recommend no changes to the value of this property for tax year 2014.
2. I recommend a review of the valuation schedule for the properties in the Gentry subdivision.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

c. Map & Parcel: 50C-36

Owner Name: Hardiman, Alfred Jr.

Tax Year: 2013

Appraiser notes: Appealed in 2012. The studies and decisions of 2012 appeal were reviewed. 48-5-299(c) Real property, the value of which was established by an appeal in any year, that has not been returned by the taxpayer at a different value during the next two successive years, may not be changed by the board of tax assessors during such two years for the sole purpose of changing the valuation established or decision rendered in an appeal to the board of equalization or superior court. In such cases, before changing such value or decision, the board of assessors shall first conduct an investigation into factors currently affecting the fair market value. The investigation necessary shall include, but not be limited to, a visual on-site inspection of the property to ascertain if there have been any additions, deletions, or improvements to such property or the occurrence of other factors that might affect the current fair market value. If a review to determine if there are any errors in the description and characterization of such property in the files and records of the board of tax assessors discloses any errors, such errors shall not be the sole sufficient basis for increasing the valuation during the two-year period.

Owner's Contention: I bought this house in 2010 for \$95,000. Property values have not increased since then, so the value of this house should not be more than we gave for it.

Determination:

1. Property is under B.O.Eq. Value freeze at a total Fair Market Value of \$182,369 through tax year 2014. According to Ga. Code this lock should have been removed for tax year 2013 due to the increase in value of homes with a grade of 105 or greater. This increase was due to market data showing these homes were undervalued. This property has been under taxed for tax years 2013 and 2014.
2. The 2012 tax value of this home was \$191,242. It was decreased to \$162,763 due to grade and physical condition adjustments resulting from field visit in Nov. 2012. This value of \$162,763 plus \$13,860 (land value) for a Total Fair Market Value of \$182,369 was assigned to subject for 2012 per B.O.A. and B.O.Eq. decisions.
3. The 2013 fair market value of the property was increased to \$205,042 due to increase in building factor for homes with grade of 105 or greater. Taxable value remained at \$182,369 due to B.O.Eq. lock.
4. 2012 tax value study indicates subject's per s.f. price is within range of comparables. The subject's sales price per s.f is significantly lower than comparables tax values per square foot.
5. The sales data for the years 2012 and 2013 indicate the subject is valued lower than sales of comparable properties.

Recommendations:

1. I recommend no changes for tax years 2013 and 2014 since assessment notices have been sent to owner.
2. I recommend removing B.O.Eq. lock for 2015 and applying new building factor.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

d. Map & Parcel: S17-18

Owner Name: Wes Bronson Love

Tax Year: 2013

Owner's Contention: Value too high

Determination: Subject house is located on a lot at 872 Highway 114 and was built in 1957. House has a grade of 95 and has 1305 sq ft with a house value of \$33,926.00 and a value per sq ft of \$26.00. The

neighborhood houses have an average grade of 83 and a house value of \$31,164.00 with 1172 sq ft for a value per sq ft of \$26.59. The comparable houses have an average grade of 83 with a house value of \$42,684.00 with an average sq ft of 1320 and a value per sq ft of \$33.26.

Conclusion/Recommendation: According to this study the subject house grade is 6 higher than the neighborhood and comps and subject house value is \$2,988.00 lower than the neighborhood and comps and subject has 59 sq ft more than the neighborhood and comps. The value per sq ft of the subject is \$3.93 lower than the overall average of the neighborhood and comps. Subject house does not seem to be over valued compared to the overall averages of the neighborhood and comps so the recommendation is to leave the value as it is.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

e. Map & Parcel: S17-18

Owner Name: Wes Bronson Love

Tax Year: 2014

Owner's Contention: Value too high

Determination: Subject house is located on a lot at 872 Highway 114 and was built in 1957. House has a grade of 95 and has 1305 sq ft with a house value of \$33,926.00 and a value per sq ft of \$26.00. The neighborhood houses have an average grade of 83 and a house value of \$31,164.00 with 1172 sq ft for a value per sq ft of \$26.59. The comparable houses have an average grade of 83 with a house value of \$42,684.00 with an average sq ft of 1320 and a value per sq ft of \$33.26.

Conclusion/Recommendation: According to this study the subject house grade is 6 higher than the neighborhood and comps and subject house value is \$2,988.00 lower than the neighborhood and comps and subject has 59 sq ft more than the neighborhood and comps. The value per sq ft of the subject is \$3.93 lower than the overall average of the neighborhood and comps. Subject house does not seem to be over valued compared to the overall averages of the neighborhood and comps so the recommendation is to leave the value as it is.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

f. Map & Parcel: 55 – 23B

Owner Name: Antonietta Encardes

Tax Year: 2013

Owner's Contention: Owner is appealing the value states it should be \$1,800.00 per acre.

Determination: Subject property is 5 acres of rural land located on Ridgeway Drive and has a land value of \$10,260.00 for value per acre of \$2,052.00. The neighborhood land has an average of 4.14 acres with an average land value of \$16,752.00 for an average per acre of \$4,125.00. The comparable land has an average of 4.68 acres with an average land value of \$22,339.00 for an average per acre of \$4,795.00. The overall average shows the subject land having .59 acres less than the neighborhood and comp land. Also the subject land value is \$9,285.00 less than the overall value of the neighborhood and comps.

Recommendation: The subject land is not in line with the averages of the neighborhood or the comps. Recommendation is to increase the land value of the subject land to \$16,500.00 and the value per acre will be \$3,300.00 which will make the land and the value per acre more in line with the neighboring land. Since assessment notices have been mailed out for 2013 the value will increased for the 2015 year.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

g. Map / Parcel: 68-42

Property Owner: Mary Jackson High

Tax Year: 2014

Owner's Contention: 2013 transaction was deeded over to Fire Department in error. Just the building should have been deeded, not the 2.00. Also want to put the 2.00 acres under the AG Covenant. This parcel is in the middle of our 279.00 acre tract. We would like for the Covenant year to begin in 2014.

Appraiser Note: This was a 2013 transfer that deeded over just a building to the Gore Volunteer Fire Department. The building sets on 2 acres of land on Unity Church Road. The 2 acres sets inside of a 279 acre tract in the High's name.

A new assessment notice had been sent out and on this 9th day of September 2014 property came in to file for the covenant in lieu of an appeal.

Recommendation: It is recommended to create a building only account for the Fire Department, and put the 2 acre tract in property owners name and apply AG Covenant for the 2014 tax year.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

h. Map / Parcel: 83A--22

Property Owner: Jerry White

Tax Year: 2013

Owner's Contention: Owner states he had sold 9.663 acres of this tract. These transactions are not reflected on his 2013 assessment notice.

Appraiser Note: This is part of the 2012 transfers that did not get done. I did get part of this transfer done in 2013; however there was another transfer that needed to be done on 83A--22B that got corrected. All of this transfer has been corrected for 2014 tax year.

Determination:

- 1) Due to a transfer in 2012, map and parcel split off a 1.14 acre tract being 83A-22A, and 8.50 acre tract being 83A--22B.
- 2) This would leave 3.28 acres on 83A-22.
- 3) While correcting these transfers it was determined that map and parcel was taxed on 18.20 acres before the split. The tract 83A-22 should have been taxed at 12.92 before any splits.
- 4) In summary map and parcel 83A-22 should be 3.28, map and parcel 83A-22A should be and is 1.14 acres and map and parcel 83A-22B should be 8.50 acres.

Recommendation: It is recommended a refund due to corrections on acreage for 83A-22 for 2010-2012 and bill correction for 2013. It also recommended to, send out a new assessment notice for map and parcel 83A-22 and 83A-22B, and do a NOD for map and parcel 83A-22B.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

i. Map / Parcel: 83-48 and Deleted Parcel 83-49A

Property Owner: Rickey C & Cheryl Brown

Tax Year: 2013

Owner's Contention: Property owner has additional 22 acres which has been deleted from County Tax Records since 2003 in error. Requesting to add the 22 acres to said record and also apply for the AG Covenant.

Determination:

- 1) Map and parcel 83-49A was deleted from the tax records in error in 2004.
- 2) According to deed book 263 deed page 177 the legal describes 22 acres. This was map and parcel 83-49A that was deleted in error in 2003.
- 3) Map and parcel 83-48 is per deed book 205 page 538 for .90 acre.
- 4) Property owner's had filed appeal in 2013 and also paid for the AG Covenant ready for Board of Assessor's approval.

Recommendation: It is recommended to put 22 acres back into tax records and combine with .90 acre tract with house and put under Covenant to begin for the 2014 tax year.

Reviewer Kenny Ledford

Motion to accept recommendation for correction:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

j. OWNER: Roy C. & Mary M. McCary

MAP / PARCEL: S35-48

TAX YEAR: 2013

Owner's contention: Value is to high, buildings need a lot of work, they are used for storage.

Appraiser's Note: After a field visit to the property, it was determined that building 1 and building 2 needs to be sound valued at \$0. These buildings are very unsafe to be in. They have foundation issues along with seal and ceiling damage. Also, noticed that they are accessory buildings that are not there or need to be re classed.

Determination:

- 1) The subject has a grade of 60 on building 1 with a physical depreciation of 34; the building value is \$6,112 with a area of 584 sq. ft. on building 1. This gives you a price per sq. ft. of \$10, 47 on building.
- 2) The subject has a grade of 60 on building 2 with a physical depreciation of 40; the building value is \$10,161 with a area of 960 sq. ft. on building 2. This gives you a price per sq. ft. of \$10.58 on building 2.
- 3) The land is valued at \$18,000, and the accessory value is \$29,490. The accessory value include a mobile home valued at \$9,874, implement shed valued at \$987, a implement shed valued at \$598, a shop or industrial shop valued at \$17,830, and a lean-to valued at \$291. This would make the total FMV \$63,763, which would be the land at \$18,000, building 1 at \$6,112, building 2 at \$10,161, the accessory values at \$29,490.

4) After adjustments the subjects building's 1 and 2 sound valued at \$0 the land value would be left at 18,000 the accessory value which include a mobile home at \$9,784 would stay the same, the implement shed valued at \$987 would be re-classed at a small chicken coop valued at \$0, the implement shed valued at \$598 the grade and physical would be adjusted to bring the value at \$318, the shop being classified commercial or industrial valued at \$17,830 would be re classed as a low cost garage valued at \$13,374, and the lean-to valued at \$291 would stay the same.

Recommendation: Recommend sound valuing building 1 & 2, which would bring building values from \$16,273 to \$0, leaving land at \$18,000, adjusting & re-classing accessory building's as mention in determination #4 which would bring the accessory building value from \$29,490 to \$23,476, this would bring the total FMV from \$63,763 to \$41,476 a difference of \$22,287.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

k. Property Owner: ELTON G WRIGHT

Tax Year: 2014

Contention: Mr. Wright visited the office on 9/17/2014 and filed for Veterans exemptions for tax year 2014. During his visit he presented the following:

1. Letter from the Department of Veterans Service dated 8/23/2014. This letter states that Mr. Wright's overall or combined rating is 100% effective June 26, 2013.
2. Letter from the Department of Veterans Affairs dated 6/26/2014 verifying Mr. Wright's service and condition.

Determination: According to submitted documentation from the Department of Veterans Affairs and O.C.G.A 48-5-48(a) (1) Mr. Wright is eligible for the veteran's exemption for tax year 2014.

Recommendation: I recommend approval of the exemption for the 2014 tax year. Mr. Wright's letter states his overall combined rating was 100% effective June 26, 2013. Therefore, I recommend doing a bill correction reflecting this exemption after the bills are created effective for 2014.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

V. MISC. ITEMS :

a. Discussion of possible changes to the personnel Policy

Mrs. Edgeman was instructed to draft changes to the office policy to present at the next Board meeting.

VI. INVOICES:

i. qpublic - Inv # 192183, Date 9/15/2014, Amount \$604.16

The Board reviewed, approved, and signed

During the Boa's meeting the staff was invited to join the meeting for their opinion of adding another employee or salary increase.

Meeting adjourned: 10:44 am

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




