

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 15, 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 @ 9:00 a.m.

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

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes October 1 & 8, 2014

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

II. BOA/Employee:

- a. Checks
- b. The board did not meet on October 8, 2014. Times sheets were reviewed approve and signed by Mr. Bohannon and Mr. Richter.

The Board acknowledged receiving checks

c. Emails:

1. 2014 Digest Collection order

2. Letter from Mr. Wilson to Plum Creek

Motion was made by Mr. Richter to not send the letter to Plum Creek, Seconded by Mr. Bohannon, 3 voted in favor and 1 abstained.

3. Digest submission results

4. Tax sale list for November 2014

d. Mail: Georgia Association of Assessing Officials

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 – 36
Cases Settled – 22
Hearings Scheduled – 2
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 – 23
Hearings Scheduled – 1
Pending cases – 1

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

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

NEW BUSINESS:

V. Appeals:

2013 Appeals taken: 196 (13 TAVT)
 Total appeals reviewed Board: 108
 Leonard Reviewing: 0
 Pending appeals: 88
 Closed: 108
Includes Motor Vehicle Appeals
Appeal count through 10/7/2014

2014 Appeals taken: 172
 Total appeals reviewed Board: 38
 Leonard Reviewing: 0
 Pending appeals: 134
 Closed: 36
Includes Motor Vehicle and Mobile Home Appeals
Appeal count through 10/7/2014

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. Property: A 12x64 Manufactured Home of UNKNOWN Make / I
 estimated yr of manufacture being 1972; located on S41-1

**On hold
 Pending
 further info**

Appellant: ROBERT STEWART ET AL Newell Ducker as Agent
 Years: 2014

Contention: Home was torn down with demolition beginning in 2013 and completing in February of 2014.

Determination:

1. Value under contention is \$ 5,224.
2. Field Inspection of 04/16/2014 confirms that home has been demolished or removed from the property.
3. There is no clear documentation or indication of the Home's condition on 01/01/2014.

4. Based on a Field Inspection conducted in February of 2007 the Home was intact, occupied, and in good condition for that tax year.
5. Satellite imagery indicates that the Home was still on the property for the 2011 tax year.
6. There appears to be no title record on this Home in the State's database.
7. The County Tax Commissioner has designated such bills and accounts "uncollectible".
 - a. The Home no longer exists to foreclose on
 - b. There is no owner of record to take legal action against.

Recommendation:

1. It is therefore recommended that the 2014 tax bill on this Home and the outstanding tax bills (2007-2013) be voided as "uncollectible".
2. This Home was deleted from the county tax records in FUTURE YEAR XXXX on April 16, 2014.

Reviewer Roger Jones

b. Property: A 12x47 1965 Manatee Manufactured Home by Champion Home Builders with additions; Home is located on S41-3

Appellant: DUCKER, NEWELL & SHIRLEY
Years: 2014

Contention: Home needs to be torn down.

Determination:

1. Value under contention is \$ 5,981
2. Per Field Inspection of 04/16/2014, the Home appears to be intact, but is in poor to fair condition.
3. There is no clear documentation or indication of the Home's condition on 01/01/2014.
4. To this Appraiser's personal knowledge, this home was not occupied during the 2013 tax year.
5. Home has a 12x23 1-story addition & a 9x24 screened enclosed porch. Both have brick exteriors.
 - a. The one-story addition is a single room: it has no interior finish.
 - b. The roof structures of both the porch and the addition show excessive deterioration and require repair or replacement.
 - c. Estimating from field photos, approximately 2,000 to 2,500 bricks are used for the exterior finish of the addition and the porch. The brick appears to be in good condition.
 - Web research indicates a rate of 30¢ to 40¢ for used brick.
 - At 35¢ per brick, 2,000 bricks, the brick exterior of the porch and addition contribute approximately \$ 800 to the value of this structure.

- b. NADA estimates the value of a 12x47 1965 economy model home in "fair" condition at approximately \$ 900.
- 6. There appears to be no title record on this Home in the State's database.
- 7. The 2013 bill on this account is delinquent.
- 8. The County Tax Commissioner has designated such bills and accounts "uncollectible" since there is no owner of record to take legal action against.

Recommendation:

- 1. It is therefore recommended that the 2014 appraisal on this Home, be set at \$ 1,700.
 - a. \$ 900 for the Home
 - b. \$ 800 for the brick exterior of the porch and addition
- 2. It is further recommended that this value be applied to the delinquent 2013 accounts
- 3. These were applied to this account in FUTURE YEAR XXXX on April 21, 2014.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 Yes 1 Abstained

c. Property: A 16x76 1994 Weston Manufactured Home by Fleetwood
located on 78-8H

Appellant: CHRIS MOORE

Years: 2014

Contention: MOBILE HOME IS NOT LIVEABLE.

Determination:

- 1. Value under appeal is \$ 13,414. Home depreciated to 30% for 2014 (20 year sold)
- 2. Appellant's agent reports: No one has been able to live in it (the home #) for over 6 years. The siding on the outside needs replacement. It needs to be plumbed with all fixtures changed out. The roof leaks badly. Needs cabinets and new windows."
- 3. Field inspection of 03/26/2014 confirms poor condition of siding; especially on the rear of the home..
- 4. An interior inspection was not possible (owner's agent could not find the key) but an examination through the windows did not show water stains on the ceiling or walls.
- 5. The cabinets (as seen through the window) appear to be in good shape, however the oven/range has been removed, and the owner's agent reported the refrigerator removed.
- 6. Account has outstanding bills back to 2007
- 7. 2014 NADA estimate of value on a 1994 16x76 Weston by Fleetwood = \$ 14,697

- a. Fair condition
 - b. House style roofing and siding
 - c. 3 ton central air conditioning
 - d. 12 x 16 open porch
8. NADA would deduct approximately \$ 1,300 of that value to replace appliances
 9. NADA would estimate a cost of approximately \$ 2,000 to replace the exterior siding.
 10. Home is listed as having a gas heat system, but home appears to be total electric.

Recommendation:

1. Correct heat system to "electric with AC" (deducts \$960 from value of the home)
2. Deduct the value of the exterior siding (\$420) from the value of the home (estimated cost to repair exceeds cost of siding)
3. Adjust EFF YR BLT of home to 1990; this will reduce the physical condition factor of the home to 26%, (a value reduction of \$1,265 for the 2014 tax year). This will allow for the absence of the appliances.
4. Total 2014 adjustment would be -\$ 2,645; 2014 FMV becomes \$ 10,769.
5. Apply a reduction of \$ 1,380 to each outstanding year to adjust for siding and heating systems (these are flat values in the GSI system, and do not change after the OPT exceeds 5 years old)
6. Deduct 4% from the physical condition factor applied to the Home each year 2007 to 2013. Recommendations 5 & 6 would result in the following FMVs for each year

- a. 2013 = \$ 11,401
- b. 2012 = \$ 11,717
- c. 2011 = \$ 12,350
- d. 2010 = \$ 12,350
- e. 2009 = \$ 13,614
- f. 2008 = \$ 14,247
- g. 2007 = \$ 12,096 (per sq ft values were updated for 2008)

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

d. Property: A 12x70 1971 Hillcrest manufactured home by Skyline with a 12x56 1969 Kirkwood by Redman Homes attached. Home is located on S04-39

Appellant: HAMBY, ELIZABTH

Year: 2014

Contention: Homes were destroyed in a fire during 2011.

Determination:

1. Value under contention is \$ 5,322.
2. Property consists of 2 singlewide mobile homes joined together to make a single dwelling.
 - a. One is a 1971 12x70 Hillcrest by Skyline Corporation.
 - b. The other is a 1969 Kirkwood by Redman Homes
3. Appellant reports homes were destroyed in a fire during 2011.
 - a. E-911 confirms dispatching fire department to this location in May of 2011.
 - b. 04/16/2014 field inspection confirmed homes are no longer on property.
 - c. There is no satellite imagery available for 2012 to ascertain if either home was on the property *after* the fire.
4. This account has delinquent bills for 2012 & 2013.

Recommendation:

1. Set value of these homes at – 0 – for tax years 2012 through 2014.
2. Void amounts due on tax bills for 1012 through 2014
3. Homes were deleted from FUTURE YEAR XXXX on 04/25/2014.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

e. Property: A 1970 12x54 Manufactured Home under the trade name of "Guerdon". Home is located on 55-52-L08

Appellant: RIVERS, JONATHAN

Year: 2014

Contention: Appellant contends Home was destroyed during the 2013 tax year.

Determination:

1. The value under contention is \$ 500.
2. The Appellant contends this Home was destroyed and removed from this parcel prior to 01/01/2014
3. This Appeal/Return was filed within the time period allowed under the Georgia Tax Code and the Substantive Rules and Regulations of the Georgia Department of Revenue.
 - a. O.C.G.A. § 48-5-18
 - b. Substantive Rules and Regulations 560-11-9-.03(2)
4. Field inspection of 05/01/2014 confirms that this Home is no longer on this tract.
5. There is no supportive documentation or evidence as to the exact date the Home was removed.

6. There are no previous year delinquent taxes due on this account

Recommendation:

1. Set the 2014 value on this Home at -0-.
2. Prepare and Error & Release form for the Tax Commissioner's Office, voiding the amount of tax due for 2014.
3. This Home was deleted from the County tax records in FUTURE YEAR XXXX on May 06, 2014.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

f. Map & Parcel: 13 76 L01

Owner Name: Sean Kearney

Tax Year: 2013

Owner's Contention: Property value is to high (Please see letter in file)

Determination: Subject is 5.03 acres of residential land located on Muleskinner Road at Creekside on Lookout. This land fronts on Muleskinner and also on a road that turns to the right beside the subject land. This land has a value of \$48,535.00 for a value per acre of \$9,649.00. Most of the properties in this neighborhood were sold in 2006 and 2007 at the same time the subject land was purchased. There are only a few houses that have been built in this neighborhood. The owner of the subject property is comparing his property to a piece of land that is not in this neighborhood. The comp land he is referring to is located across State Highway 157 and it has no road frontage (see map) and is not considered a prime piece of land as the subject is.

The adjoining neighborhood properties used in this land study have an average of 5.15 acres and a land value of \$48,798.00 for an average value per acre of \$10,794.00. The subject is lower in land value by \$263.00 and value per acre of \$1,145.00.

Recommendation: I recommend leaving the subject land as it is at \$48,535.00

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

g. Map & Parcel: 36-73-A

Owner Name: Holder, Phillip & Robin

Tax Year: 2013

Owner's Contention: Value is too high. House needs interior inspection and in-ground pool needs to be looked at, it is not in working order.

Determination:

1. Study of neighborhood homes indicates subject is in line with comparables.
2. Study of homes throughout the county with similar grades, sq. footage, build dates indicates subject is in line with comparables.

3. Study of similar homes sold from 2011-2013 indicates subject is in line with comparable sales.
4. Study of land value showed an inconsistent valuation of subject compared to neighboring properties.
 - I presented this issue to Kenny and it has been corrected for tax year 2015.
 - This property was valued on a per tract basis and should have been on per acre basis.
 - Land value was \$1,918 and should have been \$5,386.
5. Inspection of pool on 9/16/14 shows that pool is inoperable. In my opinion it seems to have been this way for years. I talked with owner and they stated pool has not been useable since 2009.
The tax value of the pool for tax year 2013 was \$12649.
 - I have sound valued the pool at \$0 for tax year 2015.
6. Homeowner's contention does not clearly state request for refund.
7. Payment for all years in question was received within the 36 months prior to filing of the 2013 appeal on 8/9/2013.

Recommendations:

1. I recommend adjusting the pool value and making no changes to the value of the home.
2. I recommend a refund to taxpayer after consolidating overpayment for pool and underpayment for land. The refund amount for tax years 2010, 2011 and 2012 is estimated to be \$232.
3. I recommend a refund to taxpayer after consolidating overpayment for pool and underpayment for land. The refund amount for tax year 2013 is estimated to be \$99.84.
4. Estimated total refund amount of \$331.84.

5. The TFMV of subject

	-Before adjustments	-after adjustments	-difference
2010	\$137,540	\$129,913	\$7627
2011	\$129,044	\$121,417	\$7627
2012	\$114,601	\$106,974	\$7627
2013	\$130,190	\$121,009	\$9181

6. I recommend notifying homeowner of error and obtaining signed request for refund form. (Ga. Code 48-5-380)

7. Recommendations are based on the following codes:

§ 48-5-380(b) Any taxpayer from whom a tax or license fee was collected who alleges that such tax or license fee was collected illegally or erroneously may file a claim for a refund with the governing authority of the county or municipality at any time within one year or, in the case of taxes, three years after the date of the payment of the tax or license fee to the county or municipality.

§ 48-5-311(D) (iii) (II) For the purposes of this Code section, any final value that causes a reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner to the taxpayer, entity, or transferee who paid the taxes with interest, as provided in subsection (m) of this Code section.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

h. Map & Parcel: 36-73-A

Owner Name: Holder, Phillip & Robin

Tax Year: 2014

Owner's Contention: Value is too high. In-ground pool has not been useable since 2009.**Determination:**

1. Study of neighborhood homes indicates subject is in line with comparables.
2. Study of homes throughout the county with similar grades, sq. footage, build dates indicates subject is in line with comparables.
3. Study of similar homes sold from 2011-2013 indicates subject is in line with comparable sales.
4. Study of land value showed an inconsistent valuation of subject compared to neighboring properties.
 - I presented this issue to Kenny and it has been corrected for tax year 2015.
 - This property was valued on a per tract basis and should have been on per acre basis.
 - Land value was \$1,918 and should have been \$5,386.
5. Inspection of pool on 9/16/14 shows that pool is inoperable. In my opinion it seems to have been this way for years. I talked with owner and they stated pool has not been useable since 2009. The tax value of the pool for tax year 2014 was \$12649.
 - I have sound valued the pool at \$0 for tax year 2015.

Recommendations:

1. I recommend adjusting the pool value and making no changes to the value of the home.
2. The TFMV of subject before adjustments was \$130,190. The TFMV of subject after adjustments is \$121,009. This adjustment decreased TFMV by \$9181.
3. I recommend a bill correction for tax year 2014. This would reduce the 2014 TFMV by the amount of \$9181. A reduction to amount billed is estimated to be \$98.10.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

i. Map & Parcel: T11-1-A

Owner Name: Downes, Glenn N.

Tax Year: 2013

Owner's Contention: Owner states value is too low.**Determination:** Appeal was filed 9 days past deadline of August 26, 2013.**Recommendations:** I recommend notifying taxpayer that appeal was invalid due to being filed past the deadline.**Reviewer Randy Espy**

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

j. Map & Parcel: S38-S21
 Owner Name: RCG SUMMERVILLE LLC
 Tax Year: 2013

Owner's Contention: Owner's representative contends value too high. On appeal form estimated value at \$1,196,000. Owner's representative presented settlement of appeal value of \$1,200,000.

Determination:

1. Notice of value sent to owner for tax year 2013 with total value in the amount of \$1,451,135. The subject property has approximately 65,453 square feet of building area on 8.3 acres in the northeast corner of the intersection of Farrar Drive and US 27 on the north city limits of Summerville, Georgia. The overall value per square foot is $\$22.17 = \$1,451,135 / 65,453$.
2. The owner's representative proposed in the appeal a value of \$1,196,000 which is \$18.27 ($\$1,196,000 / 65,453$) per square foot.
3. In an e-mail dated 09/12/2014 the representative proposed a settlement of the appeal at \$1,200,000 which is \$18.33 per square foot. This proposal was based both on income approach to value and comparison to Ingles shopping center.
4. Notice of value indicated value did not change from prior year 2012.
5. State Department of Audit Sales Ratio Study for sales occurring in 2012 indicates commercial properties were assessed at a median ratio of 33.41% of their sale prices.
6. 6 similar commercial properties are valued for tax year 2013 in an overall value per square foot range from \$16.49 to \$30.55. The median is \$20.06 and the average is \$21.84. The most similar property (Ingles shopping center) is valued at \$21.21 per square foot. The Ingles shopping center has 2.45 acres less than the subject.
7. Subject property sold 04/25/2014 for \$2,150,000 which is \$32.85 per square foot ($\$2,150,000 / 65,453$).

Recommendation:

1. Leave property valued as originally notified for tax year 2013 at \$1,451,135.

Reviewer Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

VII. MISC. ITEMS :

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

<p>On Hold Pending Further Info</p>

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. Pricing for battery backup:

SUBJECT: UPS (Battery backup) replacements for Office systems

Determination:

The purpose of a battery backup is two-fold.

- a. It helps to prevent work interruption during a temporary "brown-out".
 - b. It gives system users time (typically 3 – 10 minutes depending on how many devices run off the unit) to save files and shut the computer down properly in the event of a complete power failure.
2. These backup devices typically last from 3 to 5 years.
 3. All Assessors Office computers currently have emergency UPS devices.
 - a. Of these emergency devices, only three are still functioning.
 - i. Secretary (Nancy)
 - ii. Personal Property (Cindy)
 - iii. Field Appraiser (Randy)
 - b. Units for the Linux Server, the Chief Appraiser, Mapping, the Network Drive, and Mobile Homes no longer function.
 - c. A 9th system maintained for Public or Intern use does not currently have a UPS device.
 4. All systems currently run Tripp Lite ECO550UPSTAA units.
 - a. These units are "sealed", that is, the batteries themselves cannot be replaced.

- b. This requires replacement of the entire unit.
- 5. Estimated cost to replace the 5 non-functioning units + 1 for the Public / Intern system.
 - a. \$ 62.99 each, plus \$ 10.09 shipping & handling.
 - i. Base cost \$ 377.94
 - ii. Shipping \$ 20.28
 - b. Estimated total \$ 398.22
 - i. Does not include tax
 - ii. Estimated at 7% total becomes \$ 426.10
- 6. These estimates are from Tiger Direct Electronics.

Recommendations:

- 1. Acquire 6 units in the near future.
- 2. Budgeting plans need to include the replacement of 1 - 2 units a year beginning in 2015.

Researcher Roger Jones

Motion to order 7 batteries:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

c. Pricing for Paper Shredder:

Internet searches for paper shredders indicate a great number of manufactures and shredders. Based on research so far, there are 4 different issues that affect the price of a shredder.

- 1. How fine the machine will shred paper.
- 2. How many people using the machine.
- 3. How many pages the machine can handle at once.
- 4. How the machine handles material other than paper (staples, paper clips etc.).
- 5. Extra features and safety mechanisms (ex. anti jamming and sensor to stop machine if user's hands get too close to the machine).

On Hold pending exact cost of Shredder

Many machines that will perform basic shredding for the assessor's office seem to be in the \$100 or less range. However, most machines seem to be in the \$100 plus range if they will handle material other than paper (staples, paper clips, etc.). Many that will handle other material are in the \$200 or less range. Attached are samples of the research. Most of the confidential data in the assessor's office is concentrated in the area of exemption applications and personal property returns. Many of these documents have staples or paper clips.

Recommendation: If extra features, such as handling staples, paper clips and anti-jamming is desired, approve expenditure in the \$200 range. Have office staff select machine and submit specifications and price for board's approval

Researcher Leonard Barrett

VIII. INVOICE: qpublic invoice # 192246, date 10/2/2014, amount \$625.00

The Board of Assessors reviewed, approved, and signed.

Mrs. Crabtree inquired about the education policy and Mr. Bohannon stated that the County Attorney was reviewing it before its finalized.

Mr. Barrett informed the board that he had been out of the office a few days for the death of his Uncle and vacation.

A motion was entertained to send Plum Creek a notice denying their counter proposal:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

Meeting adjourned: 10:55 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson








