

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 13, 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 @ 9:10 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes August 6, 2014

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

II. BOA/Employee:

a. Time sheets

The Board of Assessor's reviewed, approved & signed

a. Emails:

a. Plum creek soil data

Appointment set for August 27, 2014 with Craig Albright to discuss Plum Creek 2013 appeals.

b. letter of intent for Aerial Photography Project

c. 2014 preliminary digest totals

d. Exempt digest

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 – 69

Cases Settled – 67

Hearings Scheduled – 2

Pending cases – 2

b. Total 2013 Certified to the Board of Equalization – 26

Cases Settled – 15

Hearings Scheduled – 0

Pending cases – 11

c. Total TAVT Certified to the Board of Equalization – 22

Cases Settled – 21

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.

Mr. Barrett stated we are on schedule if we can get the numbers to the County Commissioner, School board, and the media this week.

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: 7

Pending appeals: 122

Closed: 71

Includes Motor Vehicle Appeals

Appeal count through 8/12/2014

2014 Appeals taken: 73 (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, 7 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: 83-59-L20

Property Owner: Pinhoti LLC

Tax Year: 2014

Owner's Contention: All lots were to be combined as one parcel along with covenant for the 2014 tax year.

Appraiser Note: This was a 2012 & 2013 transaction that I had fixed on the aerial photo, and was also to be combined with a continuation of the covenant from previous owner.

Determination:

1) Property owner purchased two lots in 2012 and 5 lots in 2013.

2) The total acreage of these lots should be at 34.60 acres combined per owner with covenant.

3) These lots were combined on the map, however was not combined in the telnet system.

Recommendation: It is recommended to correct acreage of lots to be at 34.60 acres and combine lots for the 2014 tax year as requested by property owner.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson
 Second: Mr. Richter
 Vote: All

b. Map / Parcel: 83-58
 Property Owner: Pamela Allen
 Tax Year: 2014

Owner's Contention: Properties 83-58 and 83-59-L17 & L19 should have been combined with covenant.

Appraiser Note: This was a 2013 transaction.

Determination:

- 1) Property owner purchased map and parcel 83-58 in 2013 and map and parcels 83-59L17 7 L19 in 2012.
- 2) The total acreage of these lots should be at 78.48 acres along with covenant.
- 3) These lots were combined on the map, however was not combined in the telnet system.

Recommendation: It is recommended to combine all lots in the telnet system as requested by the property owner for the 2014 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. Map / Parcel: 39A-49
 Property Owner: Lanny D. Harrelson
 Tax Year: 2014

ON HOLD PENDING DEED CORRECTION
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Owner's Contention: I purchased this property in 2013 for \$63,600. I was sold to me as a whole at 8.80 acres. The deed seems to be in error with just being 1.11 acre with the house. The sales agent has been notified and is correcting error. I have taxes escrowed and am requesting the 8.80 acres be transferred to me.

Appraiser Note: 2013 Transaction with a legal description of 1.11 acres with house.

Determination:

- 1) Property was purchased in 2013 for \$63,600.
- 2) The legal description of the property is describing 1.11 acres, however the contract says on page 2 of 10 parcel ID Number 39A-49. This parcel ID Number in our records shows 8.80 acres.
- 3) After consulting with real estate broker, it was determined that the appellant had purchased 8.80 acres with the house, however the legal only describes 1.11 acre with the house.

Recommendation: It is recommended to transfer as contract describes on page 2 of 10 being Parcel ID Number 39A-49, the 8.80 acre tract to appellant with the sales price of \$63,600 being set as the taxable value since our FMV is greater, according to Ga Code 48-5-2(3).

Reviewer: Kenny Ledford

Motion to remove from agenda:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

d. Map & Parcel: S24 7
 Owner Name: Gary Matthew Warren
 Tax Year: 2013

ON HOLD PENDING AGENT DOCUMENTATION
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Owner's Contention: Owner did not make this appeal. This appeal is being made by Mr. Brimp Warren who has no legal interest in the property. On the appeal he states "Owner is in bad health. He is on disability. "The house not in good shape".

Determination: Subject house is located at 11 Peach Blossom Lane Summerville on a 1.72 acre tract with a grade of 110 with 2331 sq ft house value of \$85,807.00 and average value per sq ft of \$36.81. The neighborhood houses have an average of 1.43 acres grade of 111 average house value of \$93,048.00 with average sq ft of 2305 for a value per sq ft of \$40.37.

The comparable houses were all sold in 2012 and have an average of 4.08 acres an average grade of 110 with average house value of \$101,261.00 with average sq ft of 1906 for a value per sq ft of \$53.16.

The overall averages of the neighborhood/comps show the subject house value being \$11,348.00 less in value and has 225 sq ft more with \$9.96 less in per sq ft value. The subject house is not in line with the neighborhood/comp houses.

Recommendations: In order to bring the subject house in line with the neighborhood/comps it is recommended to increase the house value by at least \$7,241.00.00 which will give a house value of \$93,048.00 which will be in line with the neighborhood houses.

Reviewer Cindy Finster

Motion to remove from Agenda until authorization letter is received and appeal is processed:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

e. Map & Parcel: Highway 100
 Owner Name: Mohawk Industries/Image Division Hwy 100
 Tax Year: 2014

Owner's Contention: Mohawk contends the Business Personal Property Construction In Progress was not reported correctly by their accounting firm.

Determination: Mohawk has sent in a corrected Business Personal Property Return on the Image Extrusion Account. The correction is on the Construction In Progress in the amount of \$48,710,664.00 (40%). In March 2013 Mohawk deeded over the furniture, fixtures, machinery, equipment and Construction in Progress to the Chattooga County Development Authority making Mohawk tax exempt on these items. On the previous return the accounting firm for Mohawk reported this Construction in Progress as being taxable. The previous returns and the corrected returns are attached for your review.

Recommendations: Accept their new return values.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

f. Map & Parcel: S15 10
 Owner Name: Eddie Hill
 Tax Year: 2013

Owners Contention: House is in unlivable condition. Floors and part of the roof have fallen in. I believe the value for this property is too high.

Determination: Subject house located at 30 Peachtree Street Summerville was built in 1934 and sits on a .33 lot with a grade of 75 with 868 sq ft and a house value of \$7,958.00 for a value per sq ft of \$9.17. This house has not been occupied in several years due to the unlivable condition. A visit was made to the property on April 28, 2014 was noticed that the blocks have cracked and fallen down around some of the windows and windows have been broken out. The roof is in bad shape especially on the back side where a portion has been fallen in. Floors are rotted and falling in and the porch has cracked (see photos).

Neighborhood houses average year built is 1942 with average of .35 acres and average grade of 75 with 1124 sq ft and average house value of \$13,018.00 for a value per sq ft of \$12.12.

Comparable houses have average year built of 1938 with average of .37 acres and average grade of 75 with 1152 sq ft and average house value of \$17,715.00 for a value per sq ft of \$15.45.

Recommendation: This house is not livable and has almost caved in. The stucco walls are standing and a portion of the roof is still in tack. Recommendation is to place a sound value on this house of \$5,025.00 and leave the land value as it is at \$2,475.00 for a TFMV of \$7,600.00

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

g. Map & Parcel: 48 33
 Owner Name: Margaret Henderson
 Tax Year: 2013

Owner's Contention: Land value is too high.

Determination: Subject land is a small tract of 8 acres located on Rocky Hollow Road and has a land value of \$28,800.00 and has a value per acre of \$3,600.00.

The four neighborhood properties used in this study have an average of 8.97 acres and a land average land value of \$32,216.00 for a value per acre of \$4,243.00 which is \$643.00 per acre more than the subject land.

The four comparable properties used in this study are from all around the county. The average acres are 10.15 and the average land value is \$38,736.00 for a value per acre of \$3,855.00 which is \$355.00 per acre more than the subject land.

Recommendation: All neighborhood and comps used are also small tracts. There is an overall average of 9.55 acres with the average land value being \$35,476.00 for an overall average value per acre is \$4,049.00 which is \$449.00 higher in value per acre than the subject land. Recommendation is to leave the value as it is since the land is lower in value per acre than the average of the neighborhood and comparable land.

Reviewer Cindy Finster

Motion to accept Recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

h. Map & Parcel: 55 48

Owner Name: Margaret Henderson

Tax Year: 2013

Owner's Contention: Owner states house value is too high.

Determination: Subject house is located at 95 Henderson Road Trion on a .69 acre lot, has a grade of 110 with 2402 sq ft. House was built in 1947 and has a value of \$108,329.00 for a value per sq ft of \$45.10. The TFMV for house and land is \$138,508.00 for a value per sq ft of \$57.67.

Neighborhood houses average 2.26 acres with average grade of 107 average sq ft of 1919. Houses have average year built of 1977 and house value of \$96,612.00 for a value per sq ft of \$50.85. The TFMV of the neighborhood houses is \$113,932.00 for a value per sq ft of \$60.61.

Comparable houses average 4.91 acres with average grade of 108 average sq ft of 2366. Houses have average year built of 1975 and house value of \$117,775.00 making a value per sq ft of \$49.78. The TFMV on the comparables is \$133,670.00 for a total value per sq ft of \$50.04.

Recommendations: Subject house is \$1,136.00 more in value than the average of the neighborhood and comps. The value per sq ft of subject house is \$4.95 lower than the average neighborhood/comps. Subject house also has 260 sq ft more than the neighborhood/comps. Recommendation is to leave the house and land value as it is since subject house does seem to be in line with the neighborhood/comps.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

i. Map & Parcel: S36 12

Owner Name: Margaret Henderson

Tax Year: 2013

Owner's Contention: Owner is appealing the high value of the house.

Determination: Subject house is located at 212 Allen Street Summerville on a .17 acre tract with a grade of 80 and 928 sq ft. House was built in 1946 and has a value of \$29,933.00 and a value per sq ft of \$32.26.

Neighborhood houses average .29 acres and average grade of 75 with 992 sq ft. Houses have an average year built of 1944 and average house value of \$24,681.00 for a value per sq ft of \$24.96.

Comparable houses are located throughout the county with average acres of .44 average grade of 81 and average sq ft of 1055. The average year built is 1939 and average house value of \$25,660.00 for an average value per sq ft of \$24.40.

Conclusion/Recommendation: Subject house is in the higher value range compared to the neighborhood and comp houses. Subject house value is \$4,762.00 higher in average of the neighborhood and comps and is \$7.58 higher in value per sq ft and has 96 sq ft less than the neighborhood and comps.

Recommendation is to lower the house value by \$4,775.00 which will bring the house value to \$25,458.00 for a TFMV of \$27,458.00.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

j. 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 VERIFICATION OF LEGAL INTEREST
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Contention: 2013 value is excess in relation to the physical condition of the

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

Roger Jones joined the meeting to answer questions concerning the appeal.

On hold pending verification that Gary Howell has legal interest in Mobile home.

VII. COVENANTS:

a. Map/Parcel: 19-39

Property Owner: Dale Edward Williams

Tax Year: 2014

Contention: Filing for continuation of Covenant for 320 acres of agriculture land. The deed was transferred from Ray Williams to Dale Williams in November 2013.

Determination:

1. This is a continuation of Covenant that began in 2005.
2. Research indicates that the total acreage is 320 of Agriculture land
3. Property map is available with file.

Recommendation: Approve continuation of Covenant for 320 acres of agriculture land.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

VIII. MISC ITEMS :

a. BOA Agenda Item

ITEM: 2014 FINAL Digest Numbers

Determination:

1. Preliminary Gross and Net Digest amounts:

a. Unincorporated	376,644,033	290,428,692
b. Incorporated	145,362,489	104,786,132
c. School	452,448,162	348,365,272

2. Change in Assessment from 2013

a. Unincorporated	- 9,690,673	-6,269,807
b. Incorporated	- 5,760,603	-10,466,356
c. School	-17,015,345	- 14,856,092

3. Estimated effect on revenue (based on 2013 millage rates):

a. Unincorporated	- 79,953
b. Incorporated	-163,484
c. School	-212,294

4. Gross Assessment breakdown by property category

a. Unincorporated	
i. Real Property	- 1,917,642
ii. Personal Property	-2,310,871
iii. Motor Vehicle	-4,468,800
iv. Mobile Homes	- 555,495
v. Timber	- 437,865
b. Incorporated	
i. Real Property	- 2,100,174
ii. Personal Property	- 2,745,244

iii.	Motor Vehicle	-	862,990
iv.	Mobile Homes	-	37,195
v.	Timber	-	15,000

c. School

i.	Real Property	-	3,831,884
ii.	Personal Property	-	7,165,726
iii.	Motor Vehicle	-	4,972,180
iv.	Mobile Homes	-	592,690
v.	Timber	-	452,865

5. ALL categories of property (real, personal, motor vehicle, mobile home, and timber) show decreases in ALL three taxing jurisdictions (Unincorporated, Incorporated, & School).
6. The MAJOR changes between this final report and the preliminary report of 08/06/2014 are:
 - a. Mohawk account 410475-001 (personal property) change from 28,622,235 to 9,137,970. The change here stems from a change in Industrial Fixtures and Equipment from 24,974,122 to 5,489,857. According to Mohawk Industries (and verified by the County Attorney) 19,484,266 of property listed as "construction in progress" was returned by Mohawk Industries in error. This value should have been charged against the Chattooga County Development Authority account 902361-001. The Chattooga County Development Authority is a tax exempt entity.
 - b. Aladdin Manufacturing Corporation 50-57-B01 (real property) deleted for 2014. The 2014 value of 760,000 has been transferred to the Chattooga County Development Authority. The Chattooga County Development Authority is a tax exempt entity.

Recommendations

It is recommended that these numbers be accepted by the Board of Assessors as Chattooga's FINAL digest totals, and forwarded to the Taxing Authorities, and media outlets

Reviewer Roger Jones

Roger Jones joined the meeting to summarize the final 2014 digest numbers compared to the preliminary numbers.

Motion to approve final 2014 digest numbers and send brief explanation as to why the numbers changed from the preliminary:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

IX. INVOICES:

1. Harris Local Government 7/31/2014 Customer # CHA804 Amt \$ 8,758.25

The County Commissioners office is going to send a tax exempt certificate when they pay the invoice. The new amount is \$8,185.29.

The Board of Assessors reviewed, approved, and signed.

Mr. Barrett expressed his gratitude for the prayers and concerns during his absence from work.

Mr. Barker informed Mr. Barrett that the old Price Funeral Home at the corner of Highland and Stockade and a house 2 houses east of Highland Avenue on 7th Street in Summerville is being torn down.

Mr. Wilson mentioned he saw log trucks on Riley & Sunnydale rd and on Hwy 337 near John Stubbs property.

The Board entertained a motion for each employee to present their appeals to the Board without Mr. Barrett's review with the exception of Randy Espy's appeals:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

Mr. Bohannon suggested emailing the Agenda items on Friday for the Board to review before meeting.

Meeting adjourned: 10:30

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








