

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 27, 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 @ 9:03 a.m.

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

APPOINTMENTS: Craig Albright (Plum Creek Agent) 9:30 am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes August 20, 2014

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

II. BOA/Employee:

a. Time Sheets

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

a. Emails:

- a. Plum Creek
- b. Aerial Photography
- c. Gary Matthew Warren Map S24-7

Mr. Bohannon made the motion to send Mr. Warren a notice of no change for 2013. Mr. Wilson Seconded the motion and all that were present voted yes.

d. Wanda Brown Email

The Board will discuss in Executive Secession

e. Tax Commissioners office

The Board of Assessor's acknowledged receiving emails

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 – 69

Hearings Scheduled – 0

Pending cases – 1

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 – 22

Hearings Scheduled – 0

Pending cases – 1

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 explained the major concern at this time is to get the Digest submission ready

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: 194 (13 TAVT)

Total appeals reviewed Board: 93

Leonard Reviewing: 0

Pending appeals: 98

Closed: 71

Includes Motor Vehicle Appeals

Appeal count through 8/26/2014

2014 Appeals taken: 92 (28 TAVT)

Total appeals reviewed Board: 28

Leonard Reviewing: 0

Pending appeals:

Closed: 28

Includes Motor Vehicle Appeals

Appeal count through 08/26/2014

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 - **The Board acknowledged**

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

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

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

b. Map / Parcel: 9-11 & 8-59

Property Owner: Robert K & Phyllis Hogg

Tax Year: 2013

Owner's Contention: Acreage is incorrect, and some buildings are not there on property as listed on tax records.

Appraiser Note: Acreage on map and parcel 9-11 was not correct, and map and parcel 8-59 should have a house listed on the record card and was not.

Determination:

- 1) Map and parcel 9-11 was being taxed on 124 acres with several out buildings, a house along with the covenant.
- 2) Map and parcel 8-59 was just taxed on acreage of 4 acres.
- 3) After deed research per deed book 231, page 563 it was determined that map and parcel 9-11 should have 109.32 total acres. This parcel was taxed at 124 acres which included railroad r/w and Jamestown Rd r/w. The r/w of Jamestown Rd and the Railroad should have been excluded from acreage.
- 4) Map and parcel 9-11 also had a house listed on the property that should have been recorded on map and parcel 8-59 per deed book 235, page 350.

Recommendation: It is recommended to record acreage at 109.32 for map and parcel 9-11. Move the house that was recorded on map and parcel 9-11 to map and parcel 8-59. Locate all accessory buildings to correct map and parcels. Do bill correction for 2014 tax year and apply for refunds for 2011 - 2013 tax years. It is also recommended to then forward on to the Commissioners Office for refunds beyond 2010.

Reviewer: Kenny Ledford

Kenny Ledford presented appeal to the Board during meeting.

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson
Vote: All

c. Map / Parcel: 63-16
Property Owner: Syble Hall
Tax Year: 2014

Owner's Contention: Per Quitclaim Deed 596/549 tract 1 and 2 was combined as 63-16. Received assessment notices for 63-16, 63-16A and 63-17.

Appraiser Note: This was a 2012 transfer that had been combined on the map, however was not combined in telnet system.

Determination:

- 1) Property owner had a transfer in 2012 per deed book 596, page 549-555 dated 2/13/2012. This transfer was for two tracts for a total of 13.34 acres.
- 2) It appears tax bills for 2013 were corrected. However the parcels in telnet were not.
- 3) Property owner received assessment notices on 63-16 for 13.54 acres, 63-16A for 11.79 acres, and 63-17 for 1.00 acre.
- 4) Property owner should be taxed on map and parcel 63-16 for 13.54 acres. Map and parcels 63-16A and 63-17 should be deleted from tax records.

Recommendation: It is recommended to delete map and parcels 63-16A and 63-17 for future year and do a bill correction for 2014 tax year.

Reviewer: Kenny Ledford

Kenny Ledford presented appeal to the Board during meeting.

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

d. Map & Parcel: S13 8
Owner Name: Alice Herring
Tax Year: 2013

Owner's Contention: House is falling down the value too much.

Owner has brought in a Summerville News article dated July 18, 2013 about the Taylor House located on Congress Street. Owner believes her property should be valued as this house is.

Determination: Subject house is located at 685 W. Washington St on .37 acres with a grade of 70 with 845 sq ft and a house value of \$8,205.00 and a value per sq ft of \$12.41. The neighborhood houses have an average grade of 74 average year built of 1944 with average acres of .50 average house value of \$17,932.00 and average of 860 sq ft for a value per sq ft of \$21.60. The comp houses have an average grade of 75 average year built of 1949 with average acres of 1.37 average house value of \$12,330.00 and average of 806 sq ft for a value per sq ft of \$15.85.

Conclusion/Recommendation: The overall averages show the subject house is in line with the other houses in grade, year built and acres. The subject house is \$9,665.00 less in value than the overall of the

neighborhood/comps and subject has 157 less sq ft. The value per sq ft of the subject is \$6.59 less than the overall averages. Also the Taylor house was not used in this study since it does not compare with the subject in grade, year built or sq ft. Even though the subject house is not livable owner is using it for storage. Roof is still intact and the windows look to be in fair condition. I recommend the value stay the same on the subject house.

Reviewer Cindy Finster

Cindy Finster presented appeal to the Board during meeting.

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

e. Map & Parcel: S13 6

Owner Name: Alice Herring

Tax Year: 2013

Owner's Contention: Size of property too small for restrictions and value.

Determination: Subject land is located on a corner lot at the intersection of West Washington Street and Sunset Drive with .11 acres a land factor of 1.00 and a land value of \$1,000.00 for a value per acre of \$9,091.00. Several years ago there was a mobile home located on this lot so there is water and electricity to this property.

The neighborhood land has an average of .40 acres an average land factor of 1.00 a land value of \$1,165.00 for a value per acre of \$5,581.00.

The comparable land has an average of .42 acres an average land factor of 1.00 a land value of \$1,165.00 for a value per acre of \$2,667.00.

Conclusion/Recommendation: The overall averages indicate the subject land is valued less than the neighborhood and comparable properties by \$748.00. Subject has .31 acres less than the neighborhood and comps. Recommendation is to leave the land value as it is on the subject.

Reviewer Cindy Finster

Cindy Finster presented appeal to the Board during meeting.

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

VII. INVOICES:

- a. qpublic Inv # 192138, Date 8/15/2014, Amount \$604.16
ON HOLD UNTIL AFTER THE 1ST OF SEPTEMBER

Mr. Craig Albright from Plum Creek Timberland joined the meeting at 9:30am to discuss 13 of Plum Creek's 2013 appeals. Mr. Albright provided handouts to the Board of Assessors with recommendations on using the Income approach for their 2013 appeals. Mr. Albright also provided an appraisal report from Sizemore & Sizemore Inc. The 13 properties under contention are valued at \$9,262,677 by the County and Plum Creek Timberlands is requesting the 13 parcels under appeal be reduced to \$3,863,508 based on the income approach.

The Board of Assessors thanked Mr. Albright for coming in and providing information to support his contention. The Board of Assessors informed Mr. Albright they would take all of the information provided into consideration and he would be notified of their decision.


The Board of Assessors requested a list of land sales in Chattooga County and overall average values of all Plum Creeks property.

Board of Assessors entered into Executive secession at 11:24am to discuss personnel issues. Motion to enter into Executive secession was made by Mr. Wilson, seconded by Mr. Bohannon and all that were present voted in favor.

The Board of Assessors exited the Executive secession at 11:35am. Motion to exit was made by Mr. Wilson, seconded by Mr. Bohannon and all that were present voted in favor.

Meeting adjourned: 11:40am

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



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