

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 3, 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 @ 9:00 a.m.

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

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes August 27, 2014
The Board of Assessor's reviewed, approved, & signed

II. BOA/Employee:

a. Checks

The Board of Assessor's acknowledged receiving

a. Emails:

- a. Plum Creek income values
- b. Timber Harvest
- c. qpublic agreement
- d. LEPC meeting

The Board of Assessor's acknowledged

b. Mail

- 1. GA department of Revenue (Mr. Bohannon)
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 – 69
Hearings Scheduled –1
Pending cases –2

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 are 4 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
Mr. Barrett explained that our main focus is still the Digest submission.

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: 100

Leonard Reviewing: 0

Pending appeals: 96

Closed: 91

Includes Motor Vehicle Appeals

Appeal count through 9/2/2014

2014 Appeals taken: 122 (28 TAVT)

Total appeals reviewed Board: 28

Leonard Reviewing: 0

Pending appeals: 122

Closed: 28

Includes Motor Vehicle Appeals

Appeal count through 09/2/2014

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

Mrs. Edgeman stated the 2013 appeals have been distributed and our plan is to have them completed by December 31, 2014.

Mr. Barker proposed to use the same procedure for the 2013 appeals as were used for the 2012 appeals.

Motion made by Mr. Bohannon

Second: Mr. Richter

Vote: All

VI. APPEALS:

a. Map & Parcel: 48 35 L09

Owner Name: Anthony McWhorter

Tax Year: 2013

Owner's Contention: Value of home raised more than \$11,000.00 in a year with no improvements.

Determination: Subject house is located at 104 Sara Jane Lane Summerville on 1.24 acres. House was built in 2005 and has a grade of 105 with 1644 sq ft a house value of \$94,142.00 for a value per sq ft of \$57.26. In 2012 subject house value was \$82,581.00 but due to the 14% increase in 105 grade houses in the county only the value of this house increased \$11,561.00 for a house value of \$94,142.00. Owner has declared a value of \$89,837.00. Neighborhood houses used in this study are all located around the circle of the subject house. These houses have an average of 1.65 acres with an average year built of 2003

average grade of 107 average sq ft of 1639. The average house value is \$93,755.00 for a value per sq ft of \$57.24. The comparable houses used in this study are located around the county and have an average of 1.83 acres with average year built of 1984 average grade of 108 average sq ft of 1639. The average house value is \$91,649.00 for a value per sq ft of \$55.37.

Conclusion/Recommendation: Subject house grade is 2 less than the neighborhood and comps and house is 12 years newer. Subject has .50 acres less and the house value is \$1,440.00 higher and has 4 sq ft less and is .95 higher in per sq ft value than the neighborhood and comps. Subject house seems to be in line with the neighborhood and comps in all areas. Recommendation is to leave the value of the subject house as it is.

Reviewer Cindy Finster

Cindy Finster presented her appeal to the Board.

Motion to accept Appraisers recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

b. Map & Parcel: 80-16

Owner Name: FORESTAR (USA) REAL ESTATE GROUP INC

Tax Year: 2013

Owner's Contention: Property is valued too high. Property is not valued uniformly.

Determination:

1. Subject property is 278.23 acres on Haywood Valley Road with a total value of \$595,137 for tax year 2013. There are not improvements on the property according to the property tax records and the 2011 aerial photo.
2. Subject property has an average value per acre in line with the mid range of 7 similar properties located in the Haywood Valley area (see spread sheet).
3. Subject has an average value per acre in line with the high end of the range of Plum Creek properties and FLPA properties (see spread sheet).
4. Subject has an average value per acre higher than the average value per acre indicated by the income approach to value contended by Plum Creek (see spread sheet).
5. Subject has an average value per acre at the high end of sales of large tracts for 2012 and 2013 (see spread sheet).

Recommendations:

1. Using current valuation procedures for large tract, the property should be left as notified for tax year 2013 at \$595,137.
2. If valuation procedure is changed, consider using income approach to value as contended in 2013 appeal by Plum Creek.

Reviewer Leonard Barrett

Motion to accept Appraisers recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

VII. MISC. ITEMS:

a. Discussion of personnel Policy

Motion was made to enter into Executive secession by Mr. Wilson at 9:52 am, seconded by Mr. Bohannon, All who were present voted in favor.

Motion was made to exit Executive secession at 10:24 am by Mr. Bohannon, seconded by Mr. Wilson and all who were present voted in favor.

VIII. INVOICES:

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

2. Office Depot - Inv # 727374534-001 date 8/28/2014 Amt \$120.86

The BOA reviewed, approved and signed

The Board of Assessors discussed the Plum Creek appeals that were presented by Craig Albright during the Board meeting on August 27, 2014. The Board of Assessors did not make a decision today and hopes to make a decision within the next two weeks. Mr. Barrett was instructed to notify Mr. Albright that a decision has not been reached.

Meeting adjourned: 10:25 am


William M. Barker, Chairman

Hugh T. Bohanon Sr.


Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



WAS



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