

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 30, 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 @ 9:08 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes April 23, 2014

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

II. BOA/Employee:

a. Checks

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

b. Emails:

1. Comparison for assessment notices

The Board requested Mr. Barrett review comparison before decision is made.

2. 2013 Ratio Study

3. 2013 Sales list

4. Bid opening for 2015 Aerial Photography

5. Old records at Public works

6. Ballard - Clark

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 the email was received

a. Total 2012 Certified to the Board of Equalization – 57

Cases Settled – 45

Hearings Scheduled – 0

Pending cases –12

b. Total 2013 - 2014 Certified to the Board of Equalization – 11

Cases Settled – 11

Hearings Scheduled – 0

Pending cases – 0

c. Total TAVT Certified to the Board of Equalization – 15

Cases Settled – 10

Hearings Scheduled – 0

Pending cases – 5

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 that he hopes to work more on sales analysis this week and the 2012 appeals are top priority.

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 157

Leonard Reviewing: 0

Pending appeals: 27

Closed: 122

2013 & 2014 Appeals taken: 228

Total appeals reviewed Board: 100

Leonard Reviewing: 12

Pending appeals: 128

Closed: 69

Includes Motor Vehicle Appeals

Appeal count through 04/22/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log: Nancy Edgeman - There are currently 0 of the 2012, 10 of the 2013, and 9 of the 2014 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. APPEALS:

a. Map / Parcel: 13-76-L01

Property Owner: Sean Kearney

Tax Year: 2012

Contention: The County has our property at \$48,535 and we paid \$40,000 at the market in 2007, plus this is an interior lot and not a brow lot and it has no structure on it. We believe that the fair market value should be \$25,000 at the most.

Determination:

1) Subject is in district 1 with a land factor code of 1. This tract of land is on Highway 157 on Muleskinner Road, being Creekside on Lookout. Subject has 5.03 acres with a land total fair market value of \$48,535. The value per acre is \$9,649. The property sold in 2007 for \$40,000. Subject falls at the high end of the land value scale, being subject's tract is slightly more acreage.

2) The comparables here are all adjoining neighbors. The comparables all have a land factor code of 1. The comparables acreage ranges from 3.3 to 4.59 acres. The average of the land value of the comparables is \$47,397.

3) There were no sales data for comparable lots.

Recommendation: Recommendation is to leave land value at \$48,535 for 2012 tax year.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. OWNER: Jackie Ray Hoskins
 MAP / PARCEL: S40-88
 TAX YEAR: 2012

Owner's contention: Property keeps going down in value. How is that value determine, does not think value should drop, needs \$75,000 insurance on it.

Appraiser's Note:

Determination:

- 1) The subject has a house with a grade of 80 and a physical depreciation of 60%. The year built was 1957. The building value is \$25,530 which has 1,480 sq. ft for a price per sq. ft. of \$17.25. The land value is \$2,733 and a accessory value of \$1,143 for a total FMV of \$29,406. Subject has a front footage on Vine St. of 75' for a price per front foot of \$29.09 and a front footage on Stevens St. of 63' for a price per front foot of \$8.71 with a unit price of \$30, depth factor of .97, which gives the land a value of \$2,733. This is a average price per front foot of \$18.90.
- 2) The neighborhood comps range in grade from 85 to 90. The physical depreciation ranges from 65% to 67%. The year built ranges from 1957 to 1972. The average building value of the neighborhood comps is \$28,649. The average front footage of the NH comps is 90'. They all have a unit price of \$30. The average sq. ft. of the comps are 1,177. The average price per sq. ft. is \$24.18 and the average price per front foot is \$24.99.
- 3) The sales comps used here are all 2012 sales in the City of Summerville. They range in grade from 80 to 85. They range in physical depreciation of 60% to 82%. The average building value is \$31,304. The average front foot of the sales comps is 80'. The average unit price of the sales comps is \$33. The average sq. ft. of the sales comps is 1,158 for a average price per sq. ft. of \$26.72. The average land price per front foot is \$31.88.
- 4) Here the subject is on the low end of the price per sq. ft. scale and on the low end of the price per front foot scale of the neighborhood comps and sales comps.

Recommendation: Is leave building value at \$25,530, the land value at \$2,733, and along with the accessory value at \$1,143 for a total FMV of \$29,406 at the same for the 2012 tax year.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

c. Map / Parcel: 35-75
 Property Owner: Maxwell B. Mitchell
 Tax Year: 2012

Contention: Acreage is incorrect, taxed on more acreage

Determination:

- 1) Subject has .50 acre on Harrisburg Road at the Walker Chattooga County line.
- 2) Subject has been taxed on .55 acre tract.
- 3) Being .55 acre multiplied by unit price \$1800 multiplied by factor .24 multiplied by access factor 3.80 = 903.

4) Should have been .50 acre multiplied by \$1800 multiplied by factor .24 multiplied by access factor 3.80 = 821.

Recommendation: Recommendation is make changes to future year and apply refund for 2009-2013.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

d. Map / Parcel: 64E-61

Property Owner: Bruce Hale

Tax Year: 2012 & 2013

Contention: Assessment to high - garage not worth \$5,855 may be worth \$2,000 for garage.

Determination:

1) Subject has 1.01 acre of land with a garage on it. The garage is valued at \$5,855 and the land value is \$3,622 for a total FMV of \$9,477.

2) The garage has a grade of 90 and a physical depreciation of 70%.

Recommendation: It is recommended for the 2012 and 2013 putting the garage at a low cost garage with a physical depreciation of 40%. For the 2014 tax year make changes as recommended. These changes would bring the garage from \$5,855 to \$2,007 and land would stay the same at \$3,622 for a total FMV from \$9,477 to \$5,629. This is a difference of \$3,848.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

e. Motor Vehicle: 2000 HONDA ODYSSEY VIN # 2HKRL1860YH52974

Property Owner: SANDRA LEE PHILLIPS

Tax Year: 2014

Contention: BODY DAMAGE HIGH MILEAGE

Determination:

1. The property owner provided a bill of sale with a price of \$1,500
2. Vehicle is a 2000 Honda Odyssey with 217,474 miles.
3. The photos indicate the vehicle is in very good condition with the exception of minor fender and tailgate damage.
4. State value is \$3,175.00
5. NADA guide shows clean retail is \$3,525.
6. Kelly Blue Book shows very good condition is \$2,161

Recommendation:

- 1) Owner did not provide an estimate for repairs of the vehicle nor gave any indication of repairing the vehicle.
- 2) Recommending the Board use the state value

Reviewer Nancy Edgeman

Motion to accept recommendation:
 Motion: Mr. Bohannon
 Second: Mr. Richter
 Vote: All

f. Motor Vehicle: 2005 BUICK RENDEZVOUS
Property Owner: CYNTHIA MAXWELL WELLES
Tax Year: 2014

Contention: HIGH MILEAGE

Determination:

1. The property owner provided a bill of sale with a price of \$4,500
2. Vehicle is a 2005 Buick Rendezvous
3. In my opinion and the photos indicate the vehicle is in very good condition.
4. State value is \$4,925
5. NADA guide shows clean retail is \$4,720.
6. Kelly Blue Book shows value for very good condition is \$3,738

Recommendation:

- 1) Recommending the Board use the state value

Reviewer Nancy Edgeman

Motion to accept recommendation:
 Motion: Mr. Wilson
 Second: Mr. Richter
 Vote: All

g. Owner: Sandra Weaver
Map/Parcel: 36-50
Tax Year: 2012

Owner Contention: 1) value of land exceeds true fair market value. 2) Value of house exceeds true fair market. 3) List as 4.00 acres owner reports more than 3.50 acres but less than 4.00.

Determination:

- 1) Subject's house has a grade of 100, a physical depreciation of 100%. Year built was in 1992 on 4.00 acre as taxed but should be 3.88 acres. The building value is \$115,546. The land is value is \$27,360. The land unit price is \$1,800. The property has a access factor of 3.80 which with the unit price of \$1800 multiplied by access factor of 3.80, this equals a total land FMV of \$27,360. The total FMV is \$156,557. The sq. ft of the subject's house is 2,590 sq ft for a price of sq. ft. of \$45.
- 2) Comparables used here are throughout the County. The grade of comparables ranges from 100 to 115. The physical depreciation ranges from 70% to 100%. The year built ranges from 1956 to 2006. The acreage ranges from a lot to 5.39 acres. The average land unit price of the comparables is \$9,581. The average building value is \$75,386. The land value average is \$13,062. The average sq. ft. of the comparables is 1,660 for a average price per sq. of \$46.
- 3) Sales data here are all the comparables used. The average sales price per sq. ft of the comparables is \$72.
- 4) Subject is on the low end of the price per sq. ft. scale at \$45 and the average being \$46. The Property Owner states that the acreage is not correct, and by deed research the owner is correct. The acreage should be 3.88 not 4.00 acres.

Recommendation: It is recommended that the building value stay at \$115,546 and the land value be put at \$26,539, a accessory value of \$13,651 for a total FMV of \$155,736. The building value was \$115,546 and the land value was \$27,360, the accessory value was \$13,651 for a total FMV of \$156,557 for the 2012 tax year. This is a difference of \$821. It is also recommended making these changes to 2011, 2010, and 2009 tax years.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

h. Map / Parcel: 36-48 & 36-48A

Property Owner: Sandra Weaver

Tax Year: 2012

Contention: Value of land exceeds true fair market value.

Appraiser Note: While looking at this appeal, it was determined that several parcels that are used as comparables have a access factor of 04 limited, they should be as the subject 45 good access.

Determination:

- 1) Subject is in district 1 with an access factor of 45 being good access. The acreage is 1.33 on tract 36-48 and also .61 on tract 36-48a. The land value on tract 36-48 is \$9,097 and on tract 36-48a it is \$11,012. The unit price on both tracts which join one another is \$1,800. The value per acre of both tracts is \$6,840.
- 2) The comparables are all surrounding property owners all in district 1 and all have a access factor of 45 limited access. This results in an average land value of \$16,347, a average unit price of \$1,755 and a average value per acre of \$3,690.
- 3) The comparables should have a access factor for 04 good access. This would result in a average land value of \$32,199, a average unit price of \$1,800 and a average value per acre of \$6,840.

Recommendation: It is recommended to leave subject property value same at \$9,097 for tract 36-48 and \$11,012 for tract 36-48A for the 2012 tax year. It is also recommended to make changes to the property that the access factors should be 04 instead of 45 for future year.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

i. Map & Parcel: 39-58

Property Owner: Vallee', Richard L. & Judy D.

Tax Year: 2012

Owner's Contention: Value increase from purchase price & home has \$10,000 termite damage that has been repaired and additional repairs are required.

Determination: Value increase was due to taxability changing from purchase price to fair market value. Upon interior inspection and meeting with homeowner the termite damage has been determined to be extensive. Owner has spent \$5-7000 making repairs underneath home and has discovered further repairs are necessary under home. Inspection photos indicate existing damage and ongoing repairs. Owner does

have receipts totaling approx. \$ 30,000 for materials used in renovation. (Not all of this figure is for termite damage repair-home owner states that he can separate if necessary)

Recommendations: 2012 R1 value should be reduced by approximately \$15,000. This value should apply to 2013 tax year also, as repairs are ongoing. Some value change will occur for tax year 2014 due to corrections of dimensions and recording of CH&A.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

VI. RETURNS:

a. Map & Parcel: S26 PP: CF 106
Owner Name: Ready Mix USA, LLC
Tax Year: 2014

Owner's Contention: During 2013 this Ready Mix USA facility was idle due to external obsolescence. Due to the idle status of the equipment we request a reduction to the calculated cost of replacement less physical depreciation, shown as the Taxpayer Returned Value on Form PT-50P.

Determination: Due to the down turn in the economy Ready Mix USA, LLC has been closed since 2011. According the Ready Mix the reopening of this plant in the future is not likely. All property has been moved off the property with the exception of the Batch Plant (see photo). A visit was made to this property and there is nothing inside the building and the Batch Plant is the only piece of equipment on the premises. Ready Mix has been given a reduction the value due to the economic obsolescence for the past two years. The indicated value of the Batch Plant is \$95,325.00 and the taxpayer returned value with economic obsolescence is \$9,533.00.

Recommendations: Since this plant is idle and there is only the Batch Plant on the site it is recommended to accept the taxpayer returned value by Ready Mix in the amount of \$9,533.00 for the year 2014.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Owner Name: Diversitex
Tax Year: 2014

Determination: Mount Vernon Mills has reported this Company Diversitex as having Inventory in Holding for 2014 in the amount of \$423,721.00. Diversitex has sent in an application for Freeport in the amount of \$190,674.40. Diversitex is located in Fairfield, New Jersey and is not eligible for the Freeport exemption in Georgia (O.C.G.A 48-5-48.1 and 48-5-48.2). This company also filed for Freeport last year and was denied.

Recommendations: Recommendation is to let this company know that they are not eligible for the Freeport exemption.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

VII. INVOICES:

QPUBLIC date 4/24/2014 – invoice # 191908 Amount \$604.16

The BOA Reviewed, approved, & signed

Mr. Barker inquired about when assessment notices would be going out and Mr. Barrett explained Cindy Finster is getting the returns entered in the system, Randy Espy is entering the new houses, and Nancy Edgeman is working the exemptions. They should go out around the same time as last year which was in July.

Meeting Adjourned: 9:50 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

