

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of June 22, 2016

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b> <b>Leonard Barrett – Present</b> <b>Nancy Edgeman - Present</b>
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**Meeting called to order @ 9:01 a.m.**

**APPOINTMENTS:** None

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for June 15, 2016  
BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Checks**

BOA acknowledged receiving

**b. Emails:**

1. Past due registration fee  
The BOA reviewed, approved, & signed
2. Property Tax is "Good Tax"
3. Sewall Company
4. Phishing Email sent from Whitetail Properties
5. Title request
6. Information request
7. Dooly County request for Settlement Conference assistance
8. CAVEAT Meal expense
9. 2016 Digest update
10. 2016 Appeal Map 50B-49
11. Office Manager
12. Budget Expenditures Report for May 31, 2016
13. Preliminary numbers update

The BOA acknowledged receiving emails

**III. BOE Report:** Nancy to forward via email an updated report for Board's review.  
Please see attached Boeq report.

**BOA acknowledged that email was received**

- a. Total 2016 Certified to the Board of Equalization – 3  
Cases Settled – 1  
Hearings Scheduled – 2  
Pending cases – 2

**b. Total TAVT 2013-2016 Certified to the Board of  
Equalization – 41**

**Cases Settled – 41**

**Hearings Scheduled – 0**

**Pending cases – 0**

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

**Requesting the Board acknowledge there are 2 hearing scheduled at this time.**

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.  
The office is currently concentrating on appeals.

**NEW BUSINESS:**

**V. Appeals:**

**2016 Appeals taken: 89**

**Total appeals reviewed Board: 46**

**Pending appeals: 43**

**Closed: 34**

**Includes Motor Vehicle Appeals**

**Appeal count through 6/22/2016**

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.  
The Board acknowledge

**VI: APPEALS**

**a. Map & Parcel: S32 75**

**Owner Name: Akshar Estate LLC**

**Tax Year: 2016**

**Owners Contention:** "House was removed in 2014"

**Findings:** Subject property is located at 784 Highland Avenue on .19 acres. According to the owner this house was removed in 2014. I contacted Joey Norton with the City of Summerville and he sent me an email stating that this house was actually torn down in 2014. The house was there on January 1<sup>st</sup> so there were taxes due and has been paid. The owner also paid taxes on the house and land for 2015.

**Recommendation:** I am recommending giving the owner a refund for the 2015 tax year (\$160.69) and remove the house for future year.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

**Vote:** All that were present voted in favor

**b. OWNER: WESSON, GERALD**

**MAP/PARCEL: 38A-7**

**TAX YEAR: 2016**

**Owner's contention:** House (bldg. #2) as it is may be worth between \$38,000 and \$40,000—needs bathrooms remodeled/repared...roof needs to be replaced, its at least 25 years old, leaking and has moss growing on it. The kitchen sink and flooring under the sink is rotting.

**Determination:**

1. The property is 3.20 acres located at 641 Hair Lake Rd, Summerville, GA 30747 with two main buildings.
2. Building #1 built in 1972 is valued at \$66,182 with an area of 1,679 sq. ft; a 95 grade and a current physical of 84.
3. Property visit and photos taken on June 13, 2016 resulted in the following:
  - a. The property record sketch and dimensions are accurate.
  - b. The roof leaks in the living room area and the kitchen and bathroom are unfinished, there is no sink in the bathroom.
  - c. The roof of attic entrance is damaged from leaking
  - d. The hallway floor is caving going into one of the bedrooms and the entire hallway floor is un-level and bulking
4. Building #2 property record for tax year 2016 indicates a value of \$50,973 for a house built in 1962 with an area of 1,632 sq. ft.
5. The physical on the house is currently 62 according to tax records.
6. Property records indicate this being a 100 grade house adjusted to current market.
7. Property records also indicate an interior inspection in October, 2009 resulting in verification of physical damage allowing \$6,000 for damage to kitchen floor, fascia, ceiling/walls and leaks.
8. There have been no repairs or upgrades to present date according to the property owner and the deterioration has continued over a decade more since the 2009 inspection.
9. Property visit and photos taken on June 13, 2016 resulted in the following:
  - a. Comparing physical condition with other buildings having similar physical deterioration indicates a physical around 60 just for exterior issues.
  - b. The interior inspection reveals extensive leaks in the living room and hallway, the window sills in the kitchen leak and there's rotting under the kitchen sink and the bathroom floor.
  - c. The water must remain turned off due to the leaks in the kitchen indicating plumbing repair and possible replacement.
  - d. All windows throughout the house are old roll out windows that no longer open at all and according to property owner; the company that came out to look at the windows said they would have to be replaced entirely.
  - e. The central heat an air is not operable.
  - f. The property owner had issues with the old septic system and had to have it maintenanced on a regular basis just to keep it operable.
    - i. Replacement cost for roof, ceiling repair, plumbing, floor rotting and windows according to research based on previous Board decisions for similar repairs would total approximately \$10,000-\$12,000.
10. Land study indicates the following:
  - a. The surrounding neighborhood properties are all valued at \$6,840 per acre.
  - b. The property owner is not disputing the land value.
  - c. The outbuildings between the two houses are a shop and two lean-to's with a total value of \$4,073.
  - d. The property owner's concern is the thin metal roof that's weak, rusted and may start leaking.
  - e. According to other comparable outbuildings the subject grade and physical 70/60 is in line.
  - f. There is a tag for these building's to be checked for condition and grade

in 2016.

**Recommendation:**

1. Suggesting if the buildings are to continue to be included in the 12% increase that the following adjustments be made:

- i. Suggesting an adjusted physical to 81 for building #1 resulting in a decrease in value from \$66,182 to approximately \$63,818.
- ii. Adjust the physical of building #2 to be uniform with comparables based on the exterior condition and allow for interior damage, reducing the value from \$50,973 to approximately \$38,641 due to the replacement cost estimate.
- iii. The land at \$21,188 and outbuildings at \$4,073 remain as notified for property tax year 2016 resulting in an overall total fair market value of \$123,647.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All that were present voted in favor

c. **OWNER:** GORDON MARK & CONNIE

**MAP/PARCEL:** 74-19

**TAX YEAR:** 2016

**Owner's contention:** Only building remaining is a falling apart chicken house. One small end of it was made into a barn for horses. The other chicken houses were long ago torn down.

**Determination:**

1. According to tax records the property is 8 acres located off Farmersville Rd. with a fair market value of \$40,128 and \$5,016 per acre.
2. The property is coded has having good road access adjoining the 9.55 acre tract better known as map/parcel: 74-14-T18 of the same owner.
3. The improvements listed on record are and old house, three poultry houses and a storage building with only one building having any value on record at \$720 for a total fair market value of land and accessories at \$40,848.
4. The property value did not increase from the previous year.
5. The property owner was contacted by phone on June 6, 2016 for a statement of value estimate and Ms. Gordon said she would like do some research of neighboring properties before she gave her statement of value.
6. According to tax records and maps; the properties that are between 5 to 8 acres either adjoining or across the road from the subject are valued between \$5,016 to \$7,722 per acre.
7. The various per acre values indicate different road front distances, soil types and depth of property.
8. The neighboring comparable closest in size and soil type and road frontage to the subject is 5.18 acres valued at \$7,722 per acre.
9. Research indicates the subject falling below value per acre compared to neighboring properties.
10. Land sales for tax year 2015 in comparison to the subject are as follows:
  - a. The average sales price per acre is \$7,105 for tracts less than 20 acres according to 4<sup>th</sup> quarter sales from tax year 2015.
  - b. Tracts under 20 acres and under would be more likely comparable to the subject and in the same type land class.

- c. However, even considering tracts above 20 acres the average sales price per acre is \$5,779 indicating the subject at \$5,016 is below average.

**Recommendation:** The total property value remains as notified at \$40,848 for tax year 2016.

**Reviewer:** Wanda A. Brown

Motion to accept recommendation and flag for recheck for 2017:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

**d. OWNER: GORDON MARK & CONNIE**

**MAP/PARCEL:** 74-14-T18

**TAX YEAR:** 2016

**Owner's contention:** New owner wanted to insure value equal to surrounding areas.

**Determination:**

1. According to tax records the property is 9.55 acres located off Farmersville Road.
2. The property is a tract with no improvements with a total fair market value of \$44,637 and \$4,674 per acre.
3. The property value did not increase from the previous year.
4. The property owner was contacted by phone on June 6, 2016 for a statement of value estimate and Ms. Gordon said she would like to do some research of neighboring properties before she gave her statement of value.
5. According to tax records and maps; the properties approximately 5 to 8 acres adjoining and across the road from the subject are valued between \$5,016 to \$7,722 per acre.
6. The various per acre values indicate different road front distances, soil types and depth of property.
7. The neighboring comparable closest in size and soil type to the subject is 5.80 acres valued at \$5,472 per acre and has less road frontage than the subject valued at \$4,674.
8. Research indicates the subject falling below value per acre compared to neighboring properties with improvements listed.
9. Land sales for tax year 2015 in comparison to the subject are as follows:
10. Land sales for tax year 2015 in comparison to the subject are as follows:
  - a. The average sales price per acre is \$7,105 for tracts less than 20 acres according to 4<sup>th</sup> quarter sales from tax year 2015.
  - b. Tracts under 20 acres and under would be more likely comparable to the subject and in the same type land class.
  - c. However, even considering tracts above 20 acres the average sales price per acre is \$5,779 indicating the subject at \$4,674 is below average.

**Recommendation:** Suggesting the land value remain as notified for tax year 2016 at \$44,637.

**Reviewer:** Wanda A. Brown

Motion to accept recommendation and flag to recheck for 2017:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Map / Parcel: 22-19 & 23-2

Property Owner: Frank & Jo Lauren Chambless

Tax Year: 2016

**Owner's Contention:** Property should be in the Conservation Easement

**Appraiser Note:** Property is located on Fullerton Road at the south end of the County. After research on the properties under appeal, the both should be under the Conservation Easement not the Agricultural Covenant.

**Determination:**

1. Map and parcels 22-19 & 23-2 were under the Agricultural Covenant prior to 2011.
2. In 2011 the Board of Assessors signed a release for the Agricultural Covenants on 22-19 & 23-2. The reason for this was the property owners at that time had property changed to be put under the Conservation Easement., per deed book 594, page 208-234.
3. The property was never changed in our records from 2011 to the present.
4. The appellant had filed for Agricultural Covenant in 2015 the year of purchase. Our office was not aware of the Conservation Easement until the appeal was filed on this property on 6/14/2016.

**Recommendation:** It is recommended to have the Board of Assessors to sign a release on both properties and apply the Conservation Easement for current and future year. Apply purchase price for current year. This would make the fair market value for current year for 22-19 at \$69,638 and 23-2 at \$30,397.

**Reviewer:** Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

f. Owner: Derrick J. Johnson

Vehicle: 2014 GMC Sierra SLT

Tax Year: 2016

**Owner's Contention:** I paid less for the vehicle than the State value

**Determination:**

1. Owner purchased 2014 GMC Sierra for \$29,023.50 according to the Bill of sale from dealership.
2. The mileage at date of inspection was 30,396
3. The 2014 GMC Sierra is in excellent condition. (See pics in file)
4. The State value is \$35,025
5. The NADA based on 30,369 miles shows clean retail as \$35,400, clean trade in as \$32,625, average trade in as \$31,150, and rough trade in as \$29,350.
6. Kelley Blue Book based on 30,369 miles shows fair market range as \$32,853 - \$38,630 based on good condition or better.

**Recommendations:** I recommend using the state value of \$35,025 per O.C.G.A 48-5C-1(a)(1)(A).

**Reviewer:** Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

g. Map & Parcel: 7A5-10

Owner Name: East, William David Jr.

Tax Year: 2016

**Owner's Contention:** Owner contends that utility room should be recorded as such and is currently recorded as living space. Letter sent by appellant states contention. Owner also requested a refund for tax year 2015.

**Owner's Value Assertion:** Current value minus UTR recorded as living space.

**Determination:** A visit was made on 6/17/2016. The laundry room (80 sf) was found to be unheated space. The correction to the record for this space reduces the value of the home by \$2,019. The TFMV would be reduced from \$193,255 to \$191,236. A refund for tax year 2015 would be approximately \$21.32

**Recommendations:** I recommend correcting the 2016 and 2017 record to reflect the utility room. I recommend notifying the owner of the new 2016 value and completing an E&R form for tax year 2015.

**Reviewer:** Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

h. Map & Parcel: 78-28-A

Owner Name: Richard & Lisa Caldwell

Tax Year: 2016

**Owner's Contention:** Owner contends that chicken houses are no longer viable to raise poultry for market. Houses and equipment were built in 1987-1988 and are now obsolete. Rebuild cost is prohibitive.

**Owner's Value Assertion:** \$0 for chicken houses.

**Determination:** Houses were visited on 12/09/15 and were not housing chickens at this time. Owner has provided a Notice of Non-Renewal and Termination of Poultry Production Agreement sent by Koch Foods on 9/18/15. Correcting the record on 1 house and reducing the value of the chicken houses to \$6,427 by applying an OBS of 5 reduces the TFMV of this property to \$180,876 from \$523,474. This is a reduction of \$342,598.

**Recommendations:** I recommend adjusting the value of the chicken houses to \$6,427 for tax year 2016 and notifying the owner. This value provides for some possible scrap value. These changes have been applied to record for tax year 2017.

**Reviewer:** Randy Espy

Motion to accept recommendation and flag to recheck in 2017:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

i. Property Owner: Violet M Klatt Trust  
 Map & Parcel: 57-21H  
 Tax Year: 2016

**Contention:** Property is under appeal with Superior Court – case pending (2015)

**Determination:** BOA appealed property to Superior court for value set by the Board of Equalization of \$5,000 per acre.

**Recommendation:** The BOA acknowledge

**Reviewer Nancy Edgeman**

Motion to acknowledge appeal was returned for case pending Superior court:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

j. Property Owner: Violet M Klatt Trust  
 Map & Parcel: 57-21I  
 Tax Year: 2016

**Contention:** Property is under appeal with Superior Court – case pending (2015)

**Determination:** BOA appealed property to Superior court for value set by the Board of Equalization of \$5,000 per acre.

**Recommendation:** The BOA acknowledge

**Reviewer Nancy Edgeman**

Motion to acknowledge appeal was returned for case pending Superior court:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

k. Map / Parcel: 15-90  
 Property Owner: Fondren Wright  
 Tax Year: 2016

**Owner's Contention:** Ditch & mountain - cant buy access.

**Appraiser Note:** This property is located off of Blowing Springs Road, at the bottom self of the brow of the mountain.

**Determination:**

1. Property owner has 8.10 acres with no access. The access factor is 1.30. The land value is \$18,006 with a value per acre of \$2,223.
2. Neighborhood comps that could be used here do not have access. The average access factor is 90. The average acreage is 12.85 acres. The average land value is \$16,871 with a value per acre of \$1,368.

**Recommendation:** It is recommended to set the access factor at 1. Set the value per acre at \$1,368 to be comparable with the comps. This would make the total fair market value at \$11,080.

**Reviewer:** Kenny Ledford



Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

## **VII: EXEMPTIONS**

a. Property Owner: Paul Ledbetter

Map & Parcel: 48C-26

Tax Year: 2016

### **Contention: Filing for Veterans Exemption**

#### **Determination:**

1. Letter was received from Mr. Ledbetter on June 3, 2016 from the Department of Veterans Affairs.
2. The letter indicates as of March 25, 2015 he was 50% service connected disabled.
3. Mr. Ledbetter provided a print out stating he was 60% service connected disabled.
4. Neither letter indicates the percentage that Mr. Ledbetter is being paid.
5. Print out indicates Mr. Ledbetter is entitled to special monthly compensation due to anatomical loss of one eye from 3/25/2015.
6. When I questioned Mr. Ledbetter about the percentage of pay he responded that he was getting paid at 60%.
7. O.C.G.A 48-5-48(a)(1) states Homestead extension by qualified disabled veteran; filing requirements; periodic substantiation of eligibility; persons eligible without application
  - (a) As used in this Code section, the term "disabled veteran" means:
    - (1) Any veteran who was discharged under honorable conditions and who has been adjudicated by the United States Department of Veterans Affairs as being 100 percent totally disabled or as being less than 100 percent totally disabled but is compensated at the 100 percent level due to individual unemployability and is entitled to receive a statutory award from the United States Department of Veterans Affairs for:
      - (A) Loss or permanent loss of use of one or both feet;
      - (B) Loss or permanent loss of use of one or both hands;
      - (C) Loss of sight in one or both eyes; or
      - (D) Permanent impairment of vision of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends on angular distance no greater than 20 degrees in the better eye;

**Recommendation:** According to O.C.G.A. 48-5-48 listed above Mr. Ledbetter is not eligible for the Veterans Exemption. I recommend denial of the exemption.

**Reviewer Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

## **VIII: MISC ITEMS**

1. Appeal Waiver and Release – Joe T Pullen, Map & Parcel 7A5-10 – Needs Mr. Barker, Chairman's signature.
2. Appeal Waiver and Release – Richard Caldwell, Map & Parcel 78-28 - Needs Mr. Barker, Chairman's signature.

3. Digest paperwork needs Mr. Barker, Chairman's signature  
Mr. Barker, Chairman signed

### IX: COVENANTS

#### a. 2016 Covenants in lieu of an appeal

Date filed	Map & Parcel	Name	Acreage
6/17/2016	57-21	Klatt Violet Trust	159.52
6/17/2016	57-21A	Klatt Violet Trust	81.30
6/17/2016	48-18	Klatt Violet Trust	664.44
6/17/2016	57-31	Klatt Violet Trust	1892.50
6/15/2016	35-18B	Young Stacy & Nathan	70.89

#### b. 2016 Covenants in conjunction with an appeal

6/9/2016	37-TR17	Hammitt Edward & Brenda	23.91
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Recommendation: Approve Covenants listed above

Reviewer: Nancy Edgeman

Motion to approve all Covenants listed above in items a & b:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

### IX: INVOICES

1. GSI – Date May 10, 2016, Invoice # 10987, amount \$8,795.23

2. Schneider (qpublic) – Date March 4, 2016, Invoice # 167214, Amount \$625.00

The Board reviewed, approved, & signed

Roger Jones joined the meeting at 10:05am to discuss his attendance. Mr. Jones requested the Board allow him to make up time lost and to consider allowing him to work from home to make up time.

Mr. Bohanon requested information about our Governmental Systems Inc (GSI) contract.

Mr. Bohanon discussed with the Board adding an office in the storage area.

Meeting Adjourned at 10:25am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Chattooga County

Board of Tax Assessors

Meeting of June 22, 2016