

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 29, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Present Leonard Barrett – Present Nancy Edgeman - Present
-------------------	--

Meeting called to order @ 9:01 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for June 22, 2016
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, and signed

b. Emails:

1. Mail Service News Letter

2. 2016 Williamson Dickie - Bill and Hold Inventory reporting error

3. Preliminary numbers – update

Motion was made by Mr. Bohanon to instruct office Staff to work only on appeals and have all appeals completed by July 13, 2016, Seconded by Mr. Richter, all that were present voted in favor.

BOA acknowledged receiving emails

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

Requesting BOA acknowledge that email was received

a. Total 2016 Certified to the Board of Equalization – 9

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

The Board acknowledged there are 2 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.

NEW BUSINESS:**V. Appeals:**

2016 Appeals taken: 113
 Total appeals reviewed Board: 65
 Pending appeals: 48
 Closed: 34
 Includes Motor Vehicle Appeals
Appeal count through 6/27/2016

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.
BOA acknowledged

VI: APPEALS**a. Map / Parcel: 50B-49**

Property Owner: Johnny Pledger & Leonard Barrett
 Tax Year: 2016

Owner's Contention: The value you have placed on this parcel is too high. I feel lot value is \$500.
Appraiser Note: This property is located on Red Oak Road off of Highway 100.

Determination:

1. Property owner has front foot of 123 with a unit price of \$25. The depth factor is 1.12. The acreage is .61 acre with a land value of \$3,444 for a value per acre of \$5,646.
2. Neighborhood comps have a average front foot of 160. The average unit price is \$25. The average depth factor of the comps is 1.12. The average acreage of the comps is .76 acre. The average land value is \$3,610 with a average value per acre of \$5,044.

Recommendation: It is recommended to set the land value at \$3,077. This would make the value per acre at \$5,044 that is comparable with the comps in the neighborhood.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map / Parcel: 39C-36

Property Owner: Mattie B. Cordle "Joan W. Williams Executor"
 Tax Year: 2016

Owner's Contention: Needs interior inspection

Appraiser Note: Property is located on Ellenburg Drive at the corner of Highway 114. House is on approximate 1 acre of land valued at \$3,000. The house is valued at \$58,997 for a total fair market value of \$61,997. After looking at house and doing a interior inspection the house is in desperate need of repair. The foundation is concrete and seems to be in ok shape. The walls would need to be removed due to mold from a leaking roof. The ceiling would have to be replaced what ceiling is left. The roof would need to be replaced as well. The owner has stated that attempts have been made to fix roof several times. The wiring and plumbing would need replacing and updated. The bricks outside seem to be ok on the house. I don't see putting a \$5 per sq ft sound value on this house due to the bricks and foundation being in pretty good shape. If a \$5 per sq. ft. value was put on it would put the house at \$7,000, the land at \$3,000 for a total of fair market value of \$10,000.

Recommendation: It is recommended to put the physical condition at 20. This is the lowest physical you

can put on the house with out sound valuing. This would make the house value at \$15,733, the land at \$3,000 for a total fair market value of \$18,733.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. OWNER: POOLE, MICHAEL & DIANE

MAP/PARCEL: 38B-12

TAX YEAR: 2016

Owner's contention: Ramsey Rd is a dead end street; owner feels that the value is too high for the restrictions of a dead end street.

The property owner's assertion of value is \$40,000 for the land.

Determination:

1. According to records the property is 38.73 acres located off Ramsey Rd., Summerville, GA 30747.
2. The total acreage of 38.73 is in a covenant contract which began in 2009 and according to records a savings of \$32,467 for tax year 2016.
3. According to records there was a change in the current use assessment values this year and this is outside the boundaries of the Board of Assessor's authority since the state sets covenant values.
4. According to tax assessor's records the fair market value of the land did not increase from the prior year.
5. The total fair market value of the land is \$50,427 with a value per acre of \$1,302.
6. Surrounding neighborhood tracts of large acreage are valued between \$2,333 and \$4,531 per acre.
7. The subject is the largest tract in the neighborhood at 38.73 acres with the next largest tract being 24.26 acres with a fair market value per acre of \$2,333.
8. The sales research study of 2015 sales indicates the following:
 - a. Tracts 20 acres and up are averaging \$2,431 per acre with a median price per acre of \$2,431 same as the average.
 - b. The average sales price for tracts 20 acres and up falls at \$166,545 and the median is \$164,000 for tax year 2015 sales.
 - c. The subject is below the median and average sales price and sales price per acre of land sales.

Recommendation:

1. According to the current use assessment value, the neighborhood comparison study and the 2015 sales data research, leave the subject property as notified for tax year 2016 at \$50,427.
2. Leave the building and accessory values as notified due to the property owner only appealing the land for a total fair market value of \$133,011.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. OWNER: POOLE, MICHAEL & DIANE

MAP/PARCEL: 38B-16-A

TAX YEAR: 2016

Owner's contention: \$6,800 is too much for land on a dead end street, land is valued the same as land fronting on Mahan Rd.

The property owner's assertion of value is \$4,000 for the land.

Determination:

1. According to records the property is .90 acres located off Ramsey Rd., Summerville, GA 30747.
2. The total fair market value is \$6,156 in tax records not including the accessory building.
3. The subject is valued per acre at \$6,840 the same as the surrounding neighborhood tracts under 5 acres.
4. The tracts are coded according to neighborhood factor and whether there is good road access.
5. The subject has good road access on Ramsey Rd. with access to all amenities for electricity and water.
6. The 2015 sales research indicates the following:
 - a. Tracts less than 1 acre have an average sales price of \$10,813 with the median at \$5,250.
 - b. Tracts less than 1 acre have an average sales price per acre of \$23,388 and a median sales price per acre of \$9,951.
 - c. Sales of land tracts up to 5 acres are averaging \$11,488 per acre and a median of \$5,317.
 - d. The subject falls below the average sales price per acre and within range just above the median.

Recommendation:

1. Suggesting the fair market value for the land remain as notified for tax year 2016 and including the accessories this results in a total fair market property value of \$7,595.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

e. OWNER: POOLE, MICHAEL & DIANE

MAP/PARCEL: 38B-21

TAX YEAR: 2016

Owner's contention: \$6,800 is too much for land on a dead end street, land is valued the same as land fronting on Mahan Rd.

The property owner's assertion of value is \$2,300 for the land.

Determination:

1. According to records the property is .49 acres located off Ramsey Rd., Summerville, GA 30747.
2. Tax records reflect an old home site with the house removed from records in tax year 2014 leaving just the land with a fair market value of \$3,352.
3. The subject is valued per acre at \$6,840 the same as the surrounding neighborhood tracts under 5 acres.
4. The tracts are coded according to neighborhood factor and whether there is good road access.
5. The subject has good road access on Ramsey Rd. with access to all amenities for electricity and water.
6. The 2015 sales research indicates the following:
 - a. Tracts less than 1 acre have an average sales price of \$10,813 with the median at \$5,250.
 - b. Tracts less than 1 acre have an average sales price per acre of \$23,388 and a median sales price per acre of \$9,951.
 - c. Sales of land tracts up to 5 acres are averaging \$11,488 per acre and a median of \$5,317.
 - d. The subject falls below the average sales price per acre and below the median sales price per acre of tracts less than 1 acre like the subject.

Recommendation:

1. Suggesting the fair market value for the land remain as notified for tax year 2016 at \$3,352.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

f. Map & Parcel: 50C-27

Owner Name: Bonnie Whitehead

Tax Year: 2016 appeal

Appraiser notes: This home is an 80 grade of 1232 sf built in 1985. Home was visited on 6/22/16.
(Pictures are included in appeal folder)

Owner's Contention: Value-House is not finished. House is in bad shape.

Owner's Value Assertion: \$20,000-\$25,000

Determination:

1. This home does appear to have been finished at one time. An interior inspection revealed that there is no flooring throughout the house. There is some damaged sheetrock, some incomplete repairs, and some missing trim.
2. The exterior of the house has some rotting eave and fascia on front porch, some damaged siding trim, and damaged downspout. There is also a few damaged and broken windows.
3. The physical condition of this home at 95% is inaccurate and should be adjusted to about 76%.
4. The accessory building on this property is classified as a storage building and should actually be a utility building with an adjusted physical of 40%.
5. These changes were made for tax year 2017. These changes reduce the value of the home to \$31,820 from \$39,774 and reduce the value of accessory to \$1,411 from \$2,208. The TFMV is reduced from \$48,032 to \$39,281; a reduction of \$8,751.

Recommendations: I recommend adjusting the physical condition to 76% and changing accessory to UTB with a physical of 40% for tax year 2016. The TFMV would be reduced from \$48,032 to \$39,281; a reduction of \$8,751.

Reviewer: Randy Espy

Motion to accept recommendation and flag for 2017:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

g. Map & Parcel: 41-94

Owner Name: Pledger, Johnny Ray & Joyce E Pledger

Tax Year: 2016

Owner's Contention: House not livable. Value is \$7,000. New owner Terry Battles is named as agent.

Determination:

1. Mr. Pledger purchased property at tax sale 11/25/2014 for \$1,381.
2. Owner's estimation of value at \$7,000 is less than the land tax value.
3. The land is valued at \$13,398 and the house at \$40,111 for a total of \$53,509.
4. Tax records indicate house is at 90% physical condition. Minimum "livable" is normally considered 40%.
5. Photos and appraiser notes per visit of 06/21/2016 indicate house is not in "livable" condition. Appraiser (Randy Espy) indicated orally certain areas of house are not safe due to floor deterioration.
6. Due to current condition of house, if repairs not made deterioration will accelerate.
7. Based on photos, appraiser notes and oral communication with appraiser, house physical condition range is in the 20% to 30% range.

Recommendation:

1. Adjust physical condition of house to 25% for tax year 2016. This will result in a house value of approximately \$11,137 and a total land and house value of \$24,535.
2. Flag house for visit for tax year 2017.

3. Visit property to determine if mobile home and mobile home porch addition are still located on property.

Reviewer: Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

h. Map & Parcel: 55B-6

Owner Name: Smith, Doyle E et al

Tax Year: 2016

Owner's Contention: Amount of acres is wrong. Value of pole shed was \$1,296. Now put on right bill is \$2,241. Why?

Determination:

1. Tax record indicates for tax year 2016 the property is 5.06 acres with sheds.
2. The land is valued at \$19,516 and the sheds at \$4,718 (total value \$24,234).
3. Research indicates only 4.43 acres. Tax record corrected for tax year 2017. Indicated land value change is from \$19,516 to \$18,155.
4. The pole shed on 55B-6 was valued at \$2,241 on 2015 tax record. The value of the pole shed did not change for tax year 2016. Other sheds included in the building value for 55B-6 is \$2,001 with a total building value of \$4,242 = (\$2,241 + \$2,001).
5. Additional sheds not included in value indicated on record for map 55B-6 were valued for tax year 2015 in error on map 55B-27A at \$1,296. These sheds are actually located on map 55B-6.
6. These additional sheds were reduced in value and moved to the correct property record (map 55B-6) for tax year 2016.
7. The pole barn and all sheds on parcels 6 and 27A were valued at \$5,538 = (\$4,242 + 1296) for tax year 2015. For 2016 the total value for the pole barn and all sheds is \$4,718. This is a reduction in the building value of \$820 = (\$5,538 - \$4,718) from tax year 2015 to tax year 2016.

Recommendation:

1. Apply land acreage and value correction for tax year 2016. Reduce acres to 4.43 acres and reduce land value to \$18,155.
2. Leave building value unchanged at \$4,718 for tax year 2016 resulting in a total property tax value of \$22,873 = (\$18,155 + \$4,718).

Reviewer: Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

i. Property Owner: Hurley's Food INC

Map & Parcel: S38-23

Tax Year: 2016

Contention: This Hearing was held in 2015.

Determination:

1. Board of Equalization set value at \$800,500.00 in 2015 for 3 years (2015, 2016, & 2017).
2. BOE locks were removed during the changes in the system for the 12% increase per Boa's decision on 4/25/16.
3. The BOE lock was not reapplied and property Owner was notified at \$1,394,600.

ommendation: I recommend reapplying the BOE lock of \$800,500.00 and notifying property owner.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

j. Property Owner: Fay & Sue Hurley Life Estate

Map & Parcel: S28-4

Tax Year: 2016

Contention: This Hearing was held in 2015.

Determination:

1. Board of Equalization set value at \$176,750.00 in 2015 for 3 years (2015, 2016, & 2017).
2. BOE locks were removed during the changes in the system for the 12% increase per Boa's decision on 4/25/16.
3. The BOE lock was not reapplied and property Owner was notified at \$309,239.00.

Recommendation: I recommend reapplying the BOE lock of \$176,750.00 and notifying property owner.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

k. Map & Parcel: S24-10-A

Owner Name: Suzanne Bowman

Tax Year: 2016 appeal

Appraiser notes: The subject is a 1134 sf home. It is a 100 grade home built in 1965 with a physical condition of 75%. This home was visited on 6/22/2016.

Owner's Contention: Owner made no comments on appeal form. The grounds for appeal are value and uniformity.

Owner's Value Assertion: None recorded.

Determination:

1. The value of this home was increased by 12% due to B.O.A. decision from April 25, 2016. This action was taken in order to bring tax values closer to market value and increase uniformity of value between properties.
2. The neighborhood equity comp study indicates the subject's per sf value of \$33.04 is well below the neighborhood comparable's median of \$44.66 and average of \$41.66. The subject's per sf value falls within the range of comparable values of \$29.09 to \$46.47.
3. An equity study using adjusted comparables indicates the subject's per sf value of \$33.04 is just below the adjusted comparable's median of \$33.50 and below the average of \$34.23. The subject's per sf value falls within the range of adjusted comparable values of \$29.88 to \$40.71. The subject's per sf value of \$33.04 is \$7.67 below the high end of the range of adjusted comparables
4. The sales study indicates the subject's per sf value of \$33 is \$14 less than the median sale price per sf of \$47 and average sale price per sf of \$47 of the comparable 2015 sales.
5. The land study indicates the subject's value per acre of \$5,965 is below the comparable's median of \$6,928 and below the average of \$6,683. It is also below the range of \$6,164 to \$6,956.

Recommendations: I recommend no changes to the 2016 tax value for parcel S24-10-A. The value notified was \$42,369.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

1. Property: 40--110

Home Owner: RAMSEY, WILLIAM D & FAYE

Years: 2016

Contention: MARKET VALUE

Determination:

1. The value under contention is \$ 425,237.
 - a. This value was set by the County Board of Equalization for 2014.
 - b. This value was originally set by the BoEQ as the result of a 2013 appeal. The Appellant appealed again in 2014 and the BoEQ again set the value at \$ 425,237.
 - c. Under OCGA §48-5-299(c) this has been the FMV the Appellant has been taxed on since 2013.
2. The Appellant contends the value should be \$ 315,000.
3. This property has been offered for sale since sometime in 2009. The most recent recorded asking price, established in February of 2015 has been \$ 349,900.
 - a. Per MLS listings, this asking price is for the house and 8½ acres (more or less), with the remaining 36.93 acres not listed. (Ads state "with additional acreage available").
 - b. Per Rick Wyatt (the Appellant's realtor) the "best" offer that has been received since 2014 is \$ 300,000. This offer was for the total property.
4. A review of land values 30 to 60 acres near the Subject's location discovered the following:
 - a. Appellant's land is valued at \$ 92, 676 or \$ 2,040 / acre.
 - o Total land values range from \$ 53,240 to \$ 103,400.
 - o Per acre values range from \$ 1,594 to \$ 2,442
 - o Smaller tracts in this immediate area are valued in excess of \$ 2,200 per acre.
 - b. The land appears to be valued equitably with similar acreages in that area.
5. A review of house values for all houses graded 140 (the grade of the SUBJECT house) and up -- a total of 16 houses -- found the following
 - a. Appellant's house value is set at \$ 332,561 or \$ 40.53 / SQFT.
 - o The remaining 15 houses range in value from \$ 184,709 to \$ 519,878.
 - o Per SQFT values for the remaining 15 houses range from \$ 56.28 to \$ 105.34.
 - b. The SUBJECT house does not appear to be over-valued in relation to similarly graded houses.
6. Examining market indicators produced the following.
 - a. Higher grade houses were under-valued per the County's examination of 2015 sales. House values of such grades were increased 12% for the 2016 tax year. Since the SUBJECT property was under an OCGA §48-5-299(c) "lock", this increase was NOT applied to the SUBJECT.
 - b. Using the sales data listed in the Summerville News "Land Sales" articles (parsed to sales of improved residential / agricultural properties, January 1st to June 22nd, of this year) the following observations were made:
 - o Of 94 such sales, 57 sold for prices greater than the recorded county tax values.
 - o Of 94 such sales, 37 sold for prices lesser than the recorded county tax values.
 - o These 94 properties sold for a combined selling price 19% greater than their combined appraisals.
 - o This list of 94 sales results in a median assessment-to-sales ratio of 35.73%.

- c. These sales and reported values were not verified, but if accepted as representing market, then they may indicate that the county's valuation schedules are NOT in excess of market.
7. The Appellant's realtor provided a copy of an estimate for repairs that need to be made to the SUBJECT house. The estimate, produced by Pace Construction and Home Improvements, LLC and dated 12/06/2015, indicated that \$ 107,527 in repairs needs to be made to the house.
- If the estimate of \$ 107,527 is accepted as an accurate "cost to cure" amount, then per the Cost Approach to value a depreciation factor can be calculated based on the formula

$$\text{Replacement Cost New (RCN)} - \text{Depreciation (Cost to Cure)} = \text{Value}$$
 - Based on the County's estimate of RCN and Mr. Pace's estimation of Depreciation, the indicated physical condition factor should be from 0.79 to 0.80
8. One unique feature of this house, which may impact directly upon its marketability, is its sheer size. At 8,206 SQFT it is over 5 times the size of the typical house in this county.
- It is approximately 2,000 SQFT larger than the 2 next largest homes in the county.
 - It is approximately 2,700 SQFT larger than the following 7 largest homes.
9. Under the economic principle of Increasing and Decreasing Returns, it is arguable that this additional square-footage may actually contribute NO (or possibly a negative) value to the property.
- If a portion of this square-footage is accepted as being excess space, then a weighted average of the per square foot appraisals of the other ten 140 grade houses in the county could be used to calculate a functional obsolescence factor.
 - Using 2,000 SQFT, the indicated factor would be 0.72 to 0.73.

Recommendations:

- It is recommended that the land value be left at \$ 2,040 per acre for a total land value of \$ 92,676.
- It is recommended that a 0.79 physical condition factor be applied to the house to allow for necessary repairs.
- It is further recommended that a 0.73 functional obsolescence factor be applied to the house to allow for 2,000 SQFT of excess house area.
- This would result in a 2016 house value of \$ 306,037 with the indicated total FMV of this parcel then becoming 92,676 (LAND VALUE) + 306,037 (HOUSE VALUE) = \$ 401,474.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: 2 voted yes, 1 Abstained

m. Map / Parcel: 44-18

Property Owner: Texas Valley West LLC

Tax Year: 2016

Owner's Contention: Property should be in the Conservation Easement and Agricultural Covenant.

Appraiser Note: Property is located off of Highway 100 on the side of the mountain. After research on the property under appeal, map and parcel be under the Conservation Easement and the Agricultural Covenant. This would make the total fair market value at \$84,417.

Recommendation: It is recommended to set total fair market value to \$84,417.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

n. Map / Parcel: S38-19
 Property Owner: Bruce A. Stansell
 Tax Year: 2016

**ON HOLD
 PENDING
 FURTHER
 INFORMATION**

Owner's Contention: I contest valuation as too high because of the location of the property on tax map. Also west point of property is not buildable or useable for much of lot.

Appraiser Note: Property is a triangle lot at the intersection of the rail road and Highway 27.

Determination:

1. Property owner has front foot of 205.5 feet. A unit price of \$66,852, a depth factor of one. An ID code of 6 "price per lot total value". Acreage is .24 for a land value of \$54,819. A land neighborhood factor of .82. Price per acre of \$228,413.
2. Neighborhood comps have an average front foot of 151.5. The average unit price is \$931. This is with ID code 4 "price per front foot commercial. The average depth factor of the comps is 0.90. The average acreage of the comps is .42 acre. The average land value is \$130,785 with a average value per acre of \$307,047.

Recommendation: It is recommended to set unit price at \$917 depth factor at .57 ID code at 4 "price per front foot commercial" land neighborhood factor at 1.18 the land access factor at .30 for the triangle lot for a total land value at \$26,424.

Reviewer: Kenny Ledford

Recheck Boundary lines for fenced area

o. Map & Parcel: T14 28
 Owner Name: Mary Myers
 Tax Year: 2016

Owners Contention: "There has been no improvement to the property that would indicate a rise in the fair market value and subsequent tax increase"

Determination: Subject is located on Simmons Street in Trion with .63 acres with a land value of \$11,246.00. House was built in 1900 with a grade of 105 and a physical of 70. House has 2590 sq ft with a value of \$79,985.00 for a value per sq ft of \$31.00. With this house having a 105 grade there was a 12% increase in the value.

Neighborhood: For the neighborhood comps I used houses located around the subject house. These four houses have an average of .37 acres for an average land value of \$8,062.00. Neighborhood houses have an average year built of 1895 with average grade of 102 and physical of 77. Neighborhood houses have an average sq ft of 1941 with average house value of \$72,294.00 and average value per sq ft of \$37.25. Subject house has 649 square foot more than the average of the neighborhood houses and the subject grade is 3 above the neighborhood average and subject house is 5 years newer than the average of the neighborhood houses.

Comparables: The four comps used have an average of 5.33 acres for average land value of \$4,849.00. Comp houses have an average year built of 1898 with average grade of 106 and physical of 87. Comp houses have an average sq ft of 2290 house value of \$104,115.00 and average value per sq ft of \$45.00. Subject house has 300 sq ft more than the comps and subject is 1 less in grade and subject is 2 years newer than the comps.

Recommendation: Subject house seems to be in line with neighborhood and comps it is recommended to leave house at \$79,985.00 out buildings at \$3,982.00 land value at \$11,246.00 for TFMV of \$95,231.00.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: MISC ITEMS

a. Property: 57--39

Tax Payer: KLATT, ERNEST F

Year: 2016

Contention: MARKET VALUE

Determination:

1. In applying the FLPA covenant to this property, the existing land classes were adjusted to more accurately reflect the makeup of this tract. This has resulted in a \$ 1,110 increase in the tax appraisal for 2016.

2. The property owner was sent an Annual Notice of Assessment dated May 13, 2016 reflecting a FMV of \$ 2,093,171. Based on the land class correction noted above, the value now reflecting on the 2016 digest is \$ 2,095,946. The land owner has not been notified of this value change, nor offered the opportunity to appeal it.

Recommendations

Given the small amount of increase (approximately 0.13% of the property value), it is recommended that this correction be made for the 2017 tax year and the tax appraisal of this property be maintained at \$ 2,093,171.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: COVENANTS

a. 2016 Covenants in lieu of an appeal

Date filed	Map & Parcel	Name	Acreage
6/24/2016	3-57	Franklin McGraw Estate	22.50
6/27/2016	19-26	Leonard Smith / Betty Smith Estate	331.69

Recommendation: Approve Covenants listed above.

Reviewer: Nancy Edgeman

Motion to accept recommendation and approve Covenants above:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

IX: ADDITIONAL INFO

Roger Jones presented the following informational to the Board for approval:

a. Properties: 8—61-T18, 58—1, S38—23, P04—9, 13—28, and 41—68-A

Home Owner: VARIOUS

Year: 2016

Issue: PROPERTIES UNDER BoEQ LOCK PER O.C.G.A §48-5-299(c)

Determination:

1. As has already been brought to the Board's attention, this year we had an issue with the "E" lock being removed from certain properties that had received a final 2014 or 2015 value from the county Board of Equalization.

a. Per O.C.G.A §48-5-299(c), any value derived from an appeal, at a level beyond the Board of Assessors for the 2014 or 2015 year, under most circumstances, should have been maintained for tax year 2016.

b. However there have been a several parcels from which this "lock " was removed.

- 50C—28A-L01 50C—28A-L22 50C—28A-L19
- S27—48 S32—55 7A4—47

and perhaps others have already been dealt with by the Board.

2. After a manual search and comparison of BoEQ Decisions for 2014 and 2015 with the current 2016 preliminary digest there appear to be SIX more such cases to deal with.

a. 8—61-T18, 58—1, S38—23, P04—9, 13—28, and 41—68-A

b. The correction of the taxable values of these properties to the values mandated by O.C.G.A §48-5-299(c) will result in a total reduction in the gross 2016 digest of \$ 282,504.

4. All BoEQ Decisions for tax years 2014 & 2015 were manually compared with the preliminary 2016 value for the effected parcel. With the exception of the SIX parcels listed above, they have:

- a. already been corrected,
- b. the "lock" was NOT removed, or
- c. the removal of the "lock" did not affect the 2016 value.

Recommendation:

It is recommended that the Board of Assessors approve correcting these remaining SIX parcels to the values set in either 2014 or 2015 by the County Board of Equalization.

Reviewer: Roger F Jones

Motion to correct BOE locks that were removed in error:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

Mr. Wilson informed the Board he will be absent from the meeting on July 6, 2016.

Mr. Barrett presented FMLA paperwork to the Board, Motion was made by Mr. Wilson to accept the paperwork and forward to the County Commissioners office for processing, Seconded by Mr. Richter, All that were present voted in favor.


Motion was made by Mr. Wilson to enter into Executive Session at 10:10 am under the provision of O.C.G.A 50-14-3(6), Seconded by Mr. Bohanon, all that were present voted in favor.

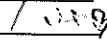
Motion was made by Mr. Wilson to exit Executive Session at 10:20 am, Seconded by Mr. Bohanon, all that were present voted in favor.


Motion was made by Mr. Wilson that no one works from home or takes work home, no one works after hours to make up time, and all employees work their regular scheduled shift as described in the County Policy that was adopted by the Board of Assessors. In the case of computer problems or other emergencies the Board of Assessors must be notified for approval in advance, Seconded by Mr. Richter, All that were present voted in favor.

Meeting Adjourned at 10:28am

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 29, 2016