

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of June 8, 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 – Absent</b> <b>Nancy Edgeman - Present</b>
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Meeting called to order @ 9:05 a.m.

**APPOINTMENTS:** None

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for June 1, 2016  
BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Checks**

BOA acknowledged receiving

**b. Emails:**

1. 2016 Preliminary Digest Numbers
  2. Time sheets thru June 1, 2016
- BOA acknowledged receiving emails.

**III. BOE Report:** Roger 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 2015 Certified to the Board of Equalization – 29**  
**Cases Settled – 29**  
**Hearings Scheduled – 0**  
**Pending cases –0**

**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 0 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:** 66  
**Total appeals reviewed Board:** 19  
**Pending appeals:** 47  
**Closed:** 19  
**Includes Motor Vehicle Appeals**  
**Appeal count through 6/6/2016**

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

**VI: APPEALS**

**a. Property:** 21--59-A ACC Bldg 002 16x76 2000 Chandeaur manufactured home.

**Home Owner:** BAKER, WARL WILLIAM  
**Years:** 2014

**Contention:** TAXABILITY

**Determination:**

1. The value under contention is \$ 12,617.
  - a. This is not an amount on the 2016 mobile home digest
  - b. This is an outstanding mobile home bill from tax year 2014.
2. The Appellant became aware of this delinquent amount and now requests that it be voided as the home is no longer there.
3. Title was transferred from Appellant in December of 2012. The Appellant would not be liable for taxes levied against the home beginning January 01, 2013.
4. Per the Appellant, the home was moved into Walker County.
  - a. New title holder has a Walker county address.
  - b. Based on satellite photography, the home was removed from this property prior to November of 2014.

**Recommendations:**

1. Set the 2014 value of this account to -0-.
2. This home was deleted from the county tax records prior to the creation of the 2015 mobile home digest.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

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

**b. OWNER:** FOWLER, LINDA

**MAP/PARCEL:** 58-52

**TAX YEAR:** 2016

**Owner's contention:** House in total disrepair, falling in. Property appraised for much less. See attached appraisal.

**Determination:**

1. The property according to tax records is 5 acres located at 227 Kirby Hollow Rd, Summerville, GA 30747 with the house sound valued at \$5,520 and the land valued at \$12,540.
2. Tax records indicate the house having a 50 grade and 25 physical when it sold March 3, 2014 and was sound valued in August of 2014 after the house was concluded to be

salvage at \$5,000.

- a. The property owner submitted a personal appraisal indicating a total property value worth \$9,500.
    - i. The property was purchased in March of 2014 for \$10,000.
  - b. The appraisal is dated 2013 with sales comparisons from 2012.
  - c. The appraisal indicates removal of the old home with an approximate demolition cost of \$4,000.
    - i. Standard procedure in previous Board of Assessor's decisions has been to allow \$5,000 for demolition cost.
    - ii. Based on photos of interior and exterior inspection the property owner may benefit more to remove the house than repair.
    - iii. Some blocks and/or wood may or may not be salvageable, however; the procedure to save these most likely would not be worth attempting.
  - d. The property owner's appraisal indicates a median sales price of comparables to be \$3,177.5 per acre.
    - i. Tax records indicate the subject having a value per acre of \$2,508.
3. The land value is in line with the property owner's appraisal comparables and is in line at the low end of range with neighboring properties having wooded terrain and same soil types and of similar size according to tax records.
- a. Median price per acre for neighboring properties is \$5,123.8 (map with comparables available for review with file).
4. The overall study indicates the old home as being the main issue.

**Recommendation:**

1. Sound value the old house at \$0 to allow for demolition cost and leave land valued at \$12,540 resulting in a total fair market value of \$12,540 for tax year 2016.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Bohanon

**Second:** Mr. Wilson

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

**c. OWNER:** ABDOU, MARILYN HOUSTON

**MAP/PARCEL:** 38A-12

**TAX YEAR:** 2016

**Owner's contention:** Shed is in poor condition, not worth \$800. Dilapidated house next door should depreciate property value; the fireplace was part of house from beginning, should not be added, appellant requests review of property value—taxes are difficult to pay.

**Determination:**

1. The property is one acre located at 2514 Mahan Rd, Summerville, GA 30747 with a 115 grade house valued at \$139,718 included in the 12% property increase for 2016.
  - a. Improvements are coded according to the grade which is given for construction type, building materials, workmanship/craftsmanship and neighborhood factors.
  - b. For instance, the standard county-wide land code is 1.00 and the standard building code is 1.44.
    - i. Typically homes 105 grade and above are above standard and fall into the 1.64 neighborhood factor.
2. The fireplace was already on record but recorded incorrectly as a standard fireplace and was corrected to a double fireplace with chimney.
3. The plywood utility building is sound valued at \$0 and the block utility building

resembling a dollhouse or cottage type building has a grade of 60 and a physical of 100.

- a. The block building is structurally sound not directly on ground and with a good roof based on exterior inspection. (photos of buildings taken November, 2015 are on file).
  - b. These buildings were not recorded in tax records prior to tax year 2016.
4. The land value is \$6,840 per acre with good access to Hair Lake Rd and Mahan Rd and is in line with neighboring property values per acre.
- a. Surrounding the subject property are tracts all valued at \$6,840 per acre with the same neighborhood land factor code.
  - b. 2015 sales comparables available with most like similarities to the subject are on Orchard Hill Rd and Goodwin Drive.
    - ii. Orchard Hill property is .42 acres at \$6,488 assessed value per ac. with the house valued at \$24,775.  
**Sales price -- \$27,500 – March, 2015.**
    - iii. Goodwin Drive property is .75 acres at \$5,062 assessed value per ac with the house valued at \$79,559 and the outbuildings valued at \$5,479.  
**Sales price -- \$126,000 – March, 2015.**

**Recommendation:**

1. Suggesting the property value remain as notified in accordance with the Board of Assessors decision to increase properties below market by 12% in order to comply closer with the Department of Revenues standards.

- a. This results in the property value remaining at \$147,403 for tax year 2016.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**d. Map & Parcel:** S44A 2

**Owner Name:** Sara Cook Williams

**Tax Year:** 2016

**Owners Contention:** BOA value is not consistent with similar properties; no recent improvements; house is approximately 50 years old. No recent sales of similar properties support increase.

Subject property is located at 280 Old River Road in Summerville. House is located on 1.38 acres with a grade of 110 and was built in 1960 and has 2073 sq ft with a house value of \$135,457.00. House has a value per sq ft of \$65.00.

Neighborhood properties have an average of 2.49 acres; grade of 110 average year built of 1965 with an average of 2255 sq ft and has average house values of \$107,818.00. Houses have an average value per sq ft of \$48.00.

Comparable properties have an average of 3.17 acres; grade of 110 average year built of 1973 with an average of 2095 sq ft and has an average house value of \$104,878.00. The average value per sq ft is \$50.00,

Subject house does not seem to be in line with the averages of the neighborhood and comp properties. For the past several years this house has had a range in value from \$106,091.00 to \$161,834.00 due to increase and decrease in point values. The subject house has a current value of \$135,457.00 and the average value of the neighborhood and comps is \$106,348.00 for a difference of \$29,109.00. Also, subject house has 99 sq ft

less than the neighborhood and comps. The value per sq ft of the subject house is \$16.00 higher than the neighborhood and comps.

**Recommendations:** Lower the subject house value to \$110,000.00 which will bring the house more in line with the neighborhood and comps and will also bring the value per sq ft to \$53.00 which is also more in line with the neighborhood and comps.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

Mr. Bohanon requested Roger Jones explain the point system in reference to Sara Cook Williams property during next meeting.

**c. Map & Parcel:** 45A 28

**Owner Name:** Patricia Lynn Harris

**Tax Year:** 2016

**Owners Contention:** "Chattooga County has allowed 8 chicken houses to be built directly across from my property. Our well will be contaminated within 5 years. We will never be able to sell our land".

**Findings:** January 15, 2015 Walran Enterprises LLC purchased 84.82 acres of property on Highway 100 in the Poetry Community. Since that time there have been 8 chicken houses built and are now in full operation. The subject land is across from the chicken houses.

Subject land is a .92 acre tract purchased in 1998 with a value of \$2,520.00 with a value per acre of \$2,739.00. There is no type of structure on this property. Property owner is asking for a value of \$500.00 or less on this property.

**Neighborhood Land:** The neighborhood land has an average of 1.21 acres with and average land value of \$3,305.00 and average value per acre of \$2,739.00 and average sale price of \$550.00 per acre.

**Comparable land:** The three comp properties used in this study have an average of .87 acres with average land value of \$1,540.00 and average value per acre of \$1,770.00 and average sale price of \$5,180.00 for \$3,215.00 per acre.

**Recommendation:** Since there is economic obsolescence due to the odor of the chicken houses I am recommending lowering the value of this property to \$500.00 for a value per acre of \$543.48.

**Reviewer:** Cindy Finster

**Motion to set value at \$543.48 per acre:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

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

**f. Map & Parcel:** 45A 52

**Owner Name:** Patricia Lynn Harris

**Tax Year:** 2016

**Owners Contention:** "Chattooga County has allowed 8 chicken houses to be built directly across from my property. Our well will be contaminated within 5 years. We will never be able to sell our land".

**Findings:** January 15, 2015 Walran Enterprises LLC purchased 84.82 acres of property on Highway 100 in the Poetry Community. Since that time there have been 8 chicken houses built and are now in full operation. The subject land is across from the chicken houses.

Subject land is a 6.71 acre tract purchased in 1998 with a value of \$17,472.00 with a value per acre of \$2,604.00. There is no type of structure on this property. Property owner is asking for a value of \$500.00 or less on this property.

**Neighborhood Land:** The neighborhood land has an average of 7.14 acres with and average land value of \$26,446.00 and average value per acre of \$3,708.00 and average sale price of \$18,167.00 and average sale price per acre of \$2,645.00.

**Comparable land:** The three comp properties used in this study have an average of 6.65 acres with average land value of \$26,949.00 and average value per acre of \$4,021.00 and average sale price of \$20,467.00 and average sale price per acre of \$3,108.00.

**Recommendation:** Since there is economic obsolescence due to the odor of the chicken houses I am recommending lowering the value of this property to \$500.00 for a value per acre of \$543.48.

Motion to set value at \$543.48;

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

g. Map & Parcel: 45A 41

Owner Name: Patricia Lynn Harris

Tax Year: 2016

**Owners Contention:** "Chattooga County has allowed 8 chicken houses to be built directly across from my property. Our well will be contaminated within 5 years. We will never be able to sell our land".

**Findings:** January 15, 2015 Walran Enterprises LLC purchased 84.82 acres of property on Highway 100 in the Poetry Community. Since that time there have been 8 chicken houses built and are now in full operation. The subject land is across from the chicken houses.

Subject is .90 acres with a 1972 double wide mobile homes on the land. The land value is \$2,464.00 with a value per acre of \$2,738.00. The mobile home is a 1980 model; manufacturer is unknown and a value of \$6,943.00.

**Neighborhood Land:** The neighborhood land has an average of .90 acres with and average land value of \$2,504.00 average value per acre of \$2,795.00 and average sale price of \$841.00 and average sale price per acre of \$964.00.

**Comparable land:** The three comp properties used in this study have an average of .97 acres with average land value of \$3,467.00 and average value per acre of \$3,617.00 and average sale price of \$4,000.00 and average sale price per acre of \$4,099.00.

**Recommendation:** Since there is economic obsolescence due to the odor of the chicken houses I am recommending lowering the value of this property to \$500.00 for a value per acre of \$543.48. I recommend leaving the mobile home value as it is as it can be moved off the land.

**Reviewer:** Cindy Finster

Motion to set value at 543.48 per acre:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

h. Map & Parcel: 45A 16

Owner Name: Patricia Lynn Harris

Tax Year: 2016

**Owners Contention:** "Chattooga County has allowed 8 chicken houses to be built directly across from my property. Our well will be contaminated within 5 years. We will never be able to sell our land".

**Findings:** January 15, 2015 Walran Enterprises LLC purchased 84.82 acres of property on Highway 100 in the Poetry Community. Since that time there have been 8 chicken houses built and are now in full operation. The subject land is across from the chicken houses.

Subject land is 1.80 acre tract purchased in 1955 with a value of \$4,932.00 with a value per acre of \$2,740.00. There is no type of structure on this property. Property owner is asking for a value of \$500.00 or less on the property.

**Neighborhood Land:** The neighborhood land has an average of 1.21 acres with and average land value of \$3,305.00 average value per acre of \$2,739.00 and average sale price of \$501.00 and average sale price per acre of \$414.00.

**Comparable land:** The three comp properties used in this study have an average of 1.58 acres with average land value of \$3,320.00 and average value per acre of \$2,151.00 and average sale price of \$3,033.00 and average sale price per acre of \$1,972.00.

**Recommendation:** Since there is economic obsolescence due to the odor of the chicken houses I am recommending lowering the value of this property to \$500.00 for a value per acre of \$543.48.

**Reviewer:** Cindy Finster

Motion to set value at 543.48 per acre:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

i. Map / Parcel: 40-95

Property Owner: Joseph Phillip Gurley

Tax Year: 2016

**Owner's Contention:** Some of land under high power lines on side of a big hill no utilities no drive way to get to the property. Railroad tracks running down in front of property with big ditch beside of railroad tract.

**Appraiser Note:** Property is located on Dover's Cut Road. The property is bounded on the north by the Central of Ga Railroad. The railroad is bounded by Dover's Cut Road. The property was at good access, however the property should be at no access. Deed to property does not mention any easements to property. The fair market value was \$52,987 with good access, however should be \$28,039 with no access.

**Recommendation:** It is recommended to set value at \$28,039 with no access.

**Reviewer:** Kenny Ledford

Motion to accept recommendation:  
 Motion: Mr. Richter  
 Second: Mr. Wilson  
 Vote: All that were present voted in favor

**j. Map / Parcel: 55-7A**

Property Owner: Allen R. Brown Estate Janet B. Scott administrator  
 Tax Year: 2016

**Owner's Contention:** All wiring & plumbing was stolen. Roof caving in.

**Appraiser Note:** Property is located on Long Hollow Road. The house is in bad shape. There was a interior inspection done on 6/6/2016. The house is a total gut. The house will have to be rewired, new flooring, insulation, sheetrock, roofing, plumbing the works. The house is valued at \$25,003. The land is \$25,802. There were two outbuildings valued at a total of \$3,258. This is a total fair market value of \$54,063. The out buildings will be removed and the property owner stated that it would be about two years before they get the house livable.

**Recommendation:** It is recommended to set the value of the house at \$5 per square foot. The house is 1938 square feet. This would put the house value at \$9,690. Leave the land at \$25,802 and remove out buildings. This would make the total fair market value at \$35,492. Also tag property to be looked at for 2018.

**Reviewer:** Kenny Ledford

Motion to accept recommendation and flag to be checked for 2017:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 voted Yes and 1 No

**k. Map / Parcel: 55-7A**

Property Owner: Claude G Burrell  
 Tax Year: 2016

**Owner's Contention:** Acreage should be 1.46 acres instead of 2.60 acres.

**Appraiser Note:** Property is located on Dry Creek Road. Property owner came into the office on 6/6/2016 and presented a plat showing the acreage at 1.46 acres.

**Recommendation:** It is recommended to change acreage from 2.60 acres to 1.46 acres per plat and deed presented by property owner.

**Reviewer:** Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

**l. Map / Parcel: S22-91**

Property Owner: Betty Gambill McCord  
 Tax Year: 2016

**Owner's Contention:** Value of concrete is too high.

**Appraiser Note:** This property is located at the corner of Oil Mill Road and Highway 114. It use to be a carwash, however now is used just for parking old tractor trailers on it.



After field visit on June 27th, it appears the concrete is cracked significantly and should be adjusted. The fair market value now is \$87,675. This is \$77,054 for the land and \$10,621 for the concrete at a grade of 70 and a physical depreciation of 70.

**Recommendation:** It is recommended to drop the physical depreciation to 40 and leave grade at 70. These changes would make the fair market value at \$83,124. This would be leaving land at the same at \$77,054 and drop the concrete to \$6,070 for a fair market value of \$83,124 for the 2016 and future years.

**Reviewer:** Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

m. Owner: Frank Junior Crane

Vehicle: 2006 Chevrolet Silverado

Tax Year: 2016

**Owner's Contention:** State has value to high

**Determination:**

1. Owner purchased 2006 Chevrolet Silverado for \$6,500 according to handwritten Bill of sale (from individual)
2. The mileage at date of inspection was 163,816.
3. The Vehicle is a 2006 Chevrolet Silverado in good condition. (See pics in file)
4. The State value is \$10,450.00
5. The NADA based on 163,816 miles shows clean retail as \$13,050, clean trade in as \$10,175, average trade in as \$9,075, and rough trade in as \$7,750.
6. Kelley Blue Book based on 163,816 miles shows good condition as \$8,849.00.

**Recommendations:** I recommend using the state value of \$10,450.00 per O.C.G.A 48-5C- 1(a)(1)(A).

**Reviewer:** Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

n. Property Owner: Claude Daniel Gentry

Map / Parcel: 55A-6

Tax Year: 2016

**Contention:** House was torn down 2 years ago.

**Determination:**

1. Google earth shows the building was on the property in 2012.
2. Google Earth shows the building was not on the property in 2014.
3. Upon visiting the property I determined the building was no longer on the property and a mobile home is on the property where the building was. (Roger Jones has added the Mobile home to the property for 2017)

**Recommendation:** I recommend removing the building from our records for 2016.

**Reviewer** Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

### **VIII: EXEMPTIONS**

a. Property Owner: Rickey D. Ellison

Tax Year: 2016

Map & Parcel: 18-19

**Contention:** Home did not file timely – Requests that he be allowed to file late homestead.

**Determination:**

1. Property was transferred to Rickey D. Ellison on 5/26/2015.
2. Exemption application was filed May 17, 2016 after the April 1<sup>st</sup> deadline.
3. Appeal for the exemption was filed on 5/17/2016 which was within the appeal period.
4. Appeal is not a valid appeal due to Mr. Ellison not filing timely.

**Recommendation:** I recommend denying the Exemption for 2016 and notifying Mr. Ellison he can re-apply in 2017 between January 1, & April 1, 2017 with proper documentation.

**Reviewer Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Property Owner: Macedonia Cemetery Inc

Tax Year: 2016

Map & Parcel: 35-47B

**Contention:** Filing for Exempt status for Macedonia Cemetery.

**Determination:**

1. Property joins map & parcel 35-48 which is Macedonia Cemetery Inc.
2. Property was transferred (donated) to Macedonia Cemetery from Timothy W Thompson on 12/1/2015.
3. Exemption application was filed on 5/26/2016 after receiving Assessment notice.
4. Pictures indicate property is used for Cemetery.

**Recommendation:** I recommend approval of Exempt status for 2016 tax year.

**Reviewer Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property Owner: Sanford J Berman

Tax Year: 2016

Map & Parcel: 41-124-CC

**Contention:** Applying for homestead – House not on record before 5/4/2016.

**Determination:**

1. Remarks on property record card dated 5/4/2016 states Owner called office and wanted to sell his house and wanted a value on it..BLT 2015...added new house and pre-fab carport RE/WB
2. Exemption application was filed May 24, 2016 after the April 1<sup>st</sup> deadline.
3. Appeal for the exemption was filed on 5/24/2016 which was within the appeal period.
4. Appeal is not a valid appeal due to Mr. Berman not filing exemption timely.

**Recommendation:** I recommend denial of Exemption for 2016 and approving a single homestead for 2017 and notify property owner.

**Reviewer Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

### VIII: INVOICES

1. Schneider (qpublic) Invoice # 168174 / date 5/26/2016 / Amount \$625.00
2. Office Depot – Order # 844065769-001 / Date 6/7/2016 / Amount \$143.68

The Board reviewed, approved, and signed.

Meeting Adjourned at 9:50

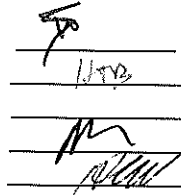
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



Chattooga County  
Board of Tax Assessors  
Meeting of June 8, 2016