

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 6, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Absent Leonard Barrett – Present Nancy Edgeman - Present
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Meeting called to order @ 9:07 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for June 29, 2016
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Revised Schedules RE: Course I

Mr. Bohanon is scheduled for Appeals procedure workshop in Calhoun on September 27-29, 2016
BOA acknowledged receiving email

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 – 14

Cases Settled – 1

Hearings Scheduled – 0

Pending cases – 13

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.
Working on appeals

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 113
Total appeals reviewed Board: 81
Pending appeals: 32
Closed: 34
Includes Motor Vehicle Appeals
Appeal count through 6/30/2016

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

VI: APPEALS

a. Map / Parcel: S38-19

Property Owner: Bruce A. Stansell
Tax Year: 2016

Owner's Contention: I contest valuation as too high based on NW line not as shown 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

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 40A-2

Home Owner: MOSLEY, CHARLOTTE
Years: 2016

Contention: MARKET VALUE

Determination:

1. The value under contention is \$ 18,480.

2. The Appellant is appealing the “sudden increase in EXPLANATION 2016 value be set back to \$ 6,000.

a. In 2004 this parcel was sound valued at \$1,500 / acres. No change or update had been made to the account since that time.

b. On 06/29/2015, the sound value was removed and the property was classified as "703" -- standard land class for small acreage in Market Area 3. The base value for LC 703 for 2016 is \$1,400 / acre.

**ON HOLD
PENDING
APPRAISER
EXPLANATION**

- c. Additionally, since the parcel has approximately 140 feet fronting on Dovers Cut Rd, and access factor of 3.3 was added. This is the 2016 standard factor for "good" access for parcels of 1 to 7 acres in Market Area 3.
- d. This increased the per-acre value of this parcel to \$4,620.
- 3. Examining 9 tracts of land (0.74 to 10.58 acres) adjacent to, or one parcel removed from the SUBJECT does not indicate that the SUBJECT has been appraised out-of-line with its neighbors.
 - a. Value range of Comps runs \$ 2,500 to \$ 42,213 / SUBJECT is valued at \$ 18,480.
 - b. Per-acre range of Comps runs \$ 2,174 to \$ 5,106 / SUBJECT is valued at \$ 4,620 / acre.
- 4. An examination of market data does not seem to indicate the 2016 appraised value is excessive.
 - a. The ratio study used to adjust values for 2016 included 11 purchases of vacant land from 0.40 to 8.99 acres.
 - b. Two were eliminated from this study as their per-acre purchase prices exceeded \$20,000 per acre. This left NINE sales comparables.
 - o These 9 vacant tracts were purchased at a range of \$ 4,000 to \$ 30,000. The SUBJECT is currently appraised at \$ 18,480.
 - o The per-acre purchase prices ranged from \$ 2,781 to \$ 7,712. SUBJECT is currently appraised at \$ 4,620 per acre.
 - c. The Summerville News has provided a list of 11 vacant land sales from January 1st of this year to June 30th. Said list compares the reported purchase price of a property with the county's tax appraisal as reported by the News.
 - d. Originally eleven parcels comprised this list, but two were eliminated from this study since they both sold in excess of \$ 10,000 / acre.
 - o These NINE parcels were purchased for a range of prices running from \$8,000 to \$ 50,000. The SUBJECT is currently appraised at \$ 18,480.
 - o These NINE parcels were purchased at a per-acre range of \$ 2,358 to \$ 7,000. The SUBJECT is currently appraised at \$ 4,260 per acre.

Recommendation:

It is recommended that the 2016 appraisal be retained and this appeal be forwarded to the County Board of Equalization.

Reviewer: Roger F Jones

Motion to hold item until next meeting:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Map & Parcel: 68-1-A

Owner Name: Kenny L. Green

Tax Year: 2016 appeal

Appraiser notes: This home built in 1996 is a 125 grade brick/vinyl home with 2328 sf. The home sits on approx. 49 acres on John Jones road. The FMV of the home is \$182,681. The TFMV of the property is \$270,159.

Owner's Contention: Multiple commercial businesses in residential area devaluing property.

Owner's Value Assertion: \$250,000

Determination:

- 1. The record for this home is incorrect. The siding % needs to be corrected to 50% brick and 50% vinyl. The story count needs to be corrected to 1 story w/ no attic. The pool deck needs to be

recorded with dimensions, grade, and value. These changes made for tax year 2017 result in a reduction of the TFMV by \$3,858.

2. The home is located .5 miles from 4 new chicken houses and 1.7 miles from a timber trucking facility.
3. The study of countywide comparables of homes with the same grade and adjusted to the same factor indicates the subject is in line with comparables. The subject's per sf. value of \$78.47 is below the median and average of the comparable's per sf. values.
4. The neighborhood equity study indicates subject is in line with adjusted comparables. The subject's per sf. value of \$78.47 is higher than the comparable's sf. values of \$76.12 and \$75.85.
5. The land equity study indicates the subject's per acre value of \$1,005 is below the comparable's median of \$1,061 and below the average of \$1,059. The subject's per acre value is below the range of \$1,007 to \$1,109.
6. Sales study indicates the subject's per sf. value of \$78 is below the median and average sale price per sf. of \$92 and is within the comp's range of values; which is \$66 to \$107 per sf.
7. 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.
8. There is no sales data available at this time to address any economic obsolescence that should be applied due to proximity to chicken houses or commercial businesses.

Recommendations: I recommend correcting the record to reflect the changes necessary for tax year 2016. These changes will reduce the 2016 TFMV from \$270,159 to \$266,301; a reduction of \$3,858.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. OWNER: PT WESTBROOK PARTNER
MAP/PARCEL: 72-28
TAX YEAR: 2016

ON HOLD
PENDING
CORRECTIONS

Owner's contention: Appealing house value only. Owner's asserted value \$66,000.

Determination:

1. The property according to tax records is 546.24 acres located at 2385 Gore Subligna Rd, Summerville, GA 30747 with a total property value of \$1,553,490.
2. The total acreage is included in the covenant contract that began in 2007 with all the accessory buildings also included in the covenant.
3. The accessory buildings are valued at \$63,597 and the land at \$1,411,264 with a covenant value of \$455,047 for a savings of \$1,019,814.
4. The house valued at \$78,629 built in 1915 has a 100 grade; a physical of 70 and was included in the 12% increase for tax year 2016.
5. The living area is 2,414 square feet and has a fair market value per sq. ft. of \$31.33.
6. The subject record compares to houses built before 1930 or within a range of 70-80 physical, however; the recent inspection of the house indicates a physical range of 60-70.
7. Updated photos taken during property visit on June 28, 2016 resulted in the following:
 - a. Data collected from exterior inspection indicates some foundation issues with settling and foundation support design.
 - b. The house was built in 1915 and the original foundation that holds up the house in main support areas are stacked stones/rocks.
 - c. Previous research for these type structures indicates issues with foundation, settling, uneven floors and walls over time. This house has visible signs of these issues.

- d. There is damage to the siding in the back of the house, some fascia and roof damage on the enclosed porch and awning at the back door. The roof of the main living area is good but the roof over the additions and porches need to be replaced completely.
 - e. The approximate 670 sq. feet 1 story addition has window air conditioning indicating an error in tax records with 100% central heat and air.
 - f. There is a back deck, pool deck, above ground pool and a pre-fab carport not on tax record.
 - g. The dimensions of outbuildings are correct with the exception of a lean-to attached to the pole barn. It measures shorter than the length of the pole barn but is recorded at the same length.
8. According to the sales study of comparables with same grade and similar physical, the subject falls below fair market value of \$38 per sq. ft. and below the average sales price of \$47.
 9. The average sales price of properties less than 2 acres is \$85,025—this is identifying closer comparables from sales that are based on the houses with a 100 grade. This indicates that the subject's improvement on the 546 acre tract is below market in its grade range.
 10. The average fair market value of \$65,021 is below market. These studies and research along with the Department of Revenue's reviews and the Department of Audit's ratio study has prompted the 12% increase of houses 95 grade and above per Board of Assessor's decision dated April 25, 2016.

Recommendation:

1. Suggesting the physical is decreased to 66 and tag to be checked in 2017 for repairs, correct the dimensions of the lean-to and central heat/air percentage for tax year 2016 resulting in a house value of \$69,563 and accessory value of \$62,844. Leave the land valued as notified resulting in a total fair market value of \$1,550,887.
2. Suggesting the pre-fab metal carport, deck on the house, pool and pool deck is added to 2017 tax year record.

Reviewer: Wanda A. Brown

Motion to hold item until next meeting:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

c. Map & Parcel: S23 2

Owner Name: David Daniel

Tax Year: 2016

Owners Contention: "Value to high" Owner is asking for a land value of \$80,000.00.

Determination: This land is located on Highway 114 Summerville and has a value of \$184,788.00. The front foot is 250 on Highway 114 and a depth of 286 and 250 front feet and depth of 286 on Penn Street. This land is in the flood plain (see map). Mr. Daniel has had this land for sale a few times and has been unable to sell it.

NOTE: In the process of working this appeal it was discovered that the front feet we have in our system on Highway 114 and the front feet on Penn Street is incorrect. Our system shows 250 front feet but should be 534 on Highway 114 and the 250 feet on Penn Street should be 380. The corrections were made which brought the land value to \$237,510.00 which is way out of line with the neighboring comps.

Neighborhood: There are several buildings and vacant land in this area which are also in the flood plain. The parcels range in front foot from 123 to 290. The average front foot for the 9 comps used in this appeal is 219; average depth is 209; average land value is \$71,664.00 and the average land factor is 72.

Recommendation: Since this land is in the flood plain and the owner has had no luck selling it I am recommending that the land factor be lowered to 72 (average of the neighborhood) which will bring the total fair market value of the subject land to \$98,554.00.

Reviewer: Cindy Finster

David Daniel joined the meeting at 9:13am to discuss his appeal. Mr. Daniel stated that the property has been for sale for several years and has only had one offer of \$36,000.

Motion to accept Appraiser's recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

f. Map / Parcel: 68-99-L16

Property Owner: David & Valerie Cline

Tax Year: 2016

Owner's Contention: No Comments. Owner's value assertion is \$12,000

Appraiser Note: All properties are all Silver Hill Road and Ben Mosley Circle.

Determination:

1. Property is located on Silver Hill Road with good access. Property land class is 7D7 with a unit price of \$8,000. Property sold in 2006. The property is 3.91 acres with a land value of \$31,280. The value per acre is \$8,000. Property sold in 2006 for \$30,000 for a sales price per acre of \$7,673.
2. Neighborhood comps all have a land class do 7D7. The average unit price is \$7,308, however two properties are out of line with unit price of \$6,175 & \$5,673. All properties should have the unit price of \$8,000. The average acreage of the comps is 4.87 acres. The average land value is \$33,683. The average value per acre of the comps is \$7,308. The average per acre value should be \$8,000.

Recommendation: It is recommended to leave the total fair market value at \$31,280 for the subject and fix unit prices for future year on map and parcels 68-99-L18 & 68-99-L13 to be in line with the other comps.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

g. Map & Parcel: 37-TR-17

Owner Name: Edward & Brenda Hammit

Tax Year: 2016 appeal

Appraiser notes: This home is listed as a 4064 sf. home built in 2005 with a grade of 120.

Owner's Contention: Upstairs is unfinished; records indicate the upstairs is finished. Filing for a covenant in conjunction with appeal. Owner request a refund for overpayment for tax years 2006-2015.

Owner's Value Assertion: Covenant value

Determination:

1. The upstairs is unfinished and should be classified as an unfinished attic rather than a half story. There are no stairs to this level.
2. There is a lean-to and gazebo on the property that is not recorded. The accessories listed should have an OBS of 86% applied. This OBS is applied beginning in tax year 2013.
3. The home has been overvalued by 25.33% since 2006; an average amount of \$54,601 per year.
4. Correcting this record for tax year 2017 changed the TFMV from \$290,875 to \$234,051; a reduction of \$56,824.
5. A copy of Georgia Code 48-5-380 is included in file.

Recommendations:

- 1) I recommend correcting the record for tax year 2016 and sending notice to owner.
- 2) I recommend issuing a refund for all years requested.

2015 refund estimate-\$535.44	2010 refund estimate-\$527.49	
2014 refund estimate-\$542.50	2009 refund estimate-\$495.42	2013
refund estimate-\$552.07	2008 refund estimate-\$498.09	
2012 refund estimate-\$464.73	2007 refund estimate-\$437.52	
2011 refund estimate-\$518.46	2006 refund estimate-\$386.48	

Reviewer: Randy Espy

Motion to accept recommendation on value and issue refunds for 2013, 2014, & 2015 and notify owner to file additional refunds with the County Commissioner:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

h. OWNER: HIZER, VILLA

MAP/PARCEL: 7A5-21

TAX YEAR: 2016

Owner's contention: Appealing value—Owner's assertion per email as follows:

My opinion is the values on my house and property should remain the same. Land value of \$123,250, house value of \$55,948 for a total of \$179,198. My house has had no improvements, therefore; is depreciating.

Determination:

1. The property according to tax records is 1.72 acres located at 283 South Brow Drive, Cloudland, GA 30731 with the house valued at \$59,837, the land valued at \$123,250 and the outbuildings at \$2,522 for a total fair market value of \$185,609.
2. According to tax records the house is a 115 grade included in the 12% increase and has a physical of 75 built in 1927.
3. Photos were taken during the recent property visit on June 30, 2016 and the following information was verified:
 - a. The house according to two filed appraisers and comparable houses fits the craftsmanship, design and materials of 105-110 houses for the time period it was built.
 - b. The physical is accurate with homes of this age and condition.
 - c. There are changes and revisions to be made to the roof type, the UTB is a pump house and the garage with a 40 physical is in very poor condition, appears no longer usable as a garage.
4. A neighborhood sales study indicates the subject falls in line with fair market values at the lower end of the average and lower end of the median per sq. ft. of similar grade homes.
 - a. The average per sq. ft. value is \$67, the median is \$71 and the subject is \$61 per sq. ft.
 - b. The average sales price for properties approximately 1 acre and under with a house is \$258,333, the median is \$285,000 and the subject is \$185,609.
5. The neighborhood sales study also used for land comparison indicates the subject falls below fair market value per acre with the average at \$73,110, the median at \$72,457 and the subject is \$71,657.
 - a. The market study also indicates the subject being in line with comparables fair market value per front ft with all comps and the subject being \$493 per front ft.

Recommendation:

1. Suggesting the grade is changed to 110 and change the roof type to asphalt for a building value of \$57,089. Correct utility building to pump house and sound value to 0, adjust the garage physical to 25 for a value of \$1,309.
2. Leave the land as notified at \$123,250 for a total fair market value of \$181,648 for tax year 2016.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

i. Property: P02-47

Tax Payer: POOLE, MICHAEL E & DIANE

Year: 2016

Contention: MARKET VALUE

Determination:

1. The value under contention is \$ 67,443.
 - a. The account breaks down to an improvement value of \$ 62,043 and a land value of \$ 5,400.
 - b. On the Appeal Form, the Appellant gives a value estimate of \$ 4,000 per acre, which may indicate that the land value is the only component being contested.
 - c. Using \$ 4,000 per acre, applied to the parcel's total acreage of 0.76, the result would be a land value of \$ 3,040. The total FMV would become \$ 65,083.
2. During a phone interview on 07/01/2016, the Appellant stated that the value reported in the news applied to the parcels north and south of Wal-Mart (\$ 5,000 per acre) indicated that his parcel was over-valued at \$ 7,105 / acre.
3. Residential properties of less than an acre in the Appellant's immediate area are appraised on a "per-front-foot" basis rather than per acre.
 - a. Examining 12 residential parcels in the immediate area gives indications of an FMV range of \$ 2,450 to \$ 6,250. At \$ 5,400, the **SUBJECT** lies within this range.
 - b. Per front-foot the range of these appraisals runs \$ 21.40 to \$ 29.00. The **SUBJECT**, at an average per-front-foot of \$ 20.00 lies well within that range. (The **SUBJECT** is comprised of two lots valued separately. One is valued at \$ 22.50/front foot, and the other at \$18.00/front foot.)
 - c. The Assessment-to-Sales ratio study accepted by the Board of Assessors for establishing 2016 did not include any calculations dealing with front-footage values.
 - o The nine vacant land sales included in the Study indicated small acreage land selling in a range of \$ 4,000 to \$ 30,000. At \$ 5,400 the **SUBJECT** lies at the lower end of the selling range.
 - o These nine sales, examined on a "per-acre" basis, ranged from \$ 2,781 to \$ 7,712. Per acre, **SUBJECT** is appraised at \$ 7,105; which lies at the upper end of the range.
 - d. The indications appear to be that the **SUBJECT** is not appraised in excess of market value.
4. Per O.C.G.A. § 48-5-299(a), it is the "duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation."
5. Per O.C.G.A. § 48-5-1, "the intent and purpose of the tax laws of this state are to have all property and subjects of taxation returned at the value which would be realized from the cash sale, but not the forced sale, of the property and subjects as such property and subjects are usually sold except as otherwise provided in this chapter".
6. None of these legal requirements obligate the Board of Assessors to accept a single valuation set by the county board of Equalization as a benchmark for market value

Recommendations:

1. Retain the 2016 notice of assessment value of \$ 67,443 on this property.
2. Certify this appeal to the County Board of Equalization.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

j. Property Owner: Chastity Henry

Map & Parcel: #275344 (Personal property) 2012 Jon Boat

Tax Year: 2016

Contention: Just a plastic Jon boat. Value on boat is too high.

Owner's Value Assertion: \$625.00

Determination:

1. Boat was purchased June 9, 2013
2. Purchase price was \$1,183.99 from Academy Sports (see receipts in file)
3. Owner was notified November 9th to file return before the April 1, 2016 deadline. (See letter in file)
4. Owner received assessment notice on May 13, 2016.
5. Owner came in on June 27, 2016 and filed a return for \$625.00.
6. Owner filed an appeal on June 27, 2016 for \$625.00.

Recommendation:

I recommend accepting the return and appeal for the 2016 tax year in the amount of \$625.00.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VII: INVOICES

1. Schneider (qpublic) Invoice # 168625 / Date June 30, 2016 / Amount \$625.00

The BOA reviewed, approved, and signed

Mr. Bohanon mentioned he hasn't had time to work on the new office space.

Meeting Adjourned at 10:23am

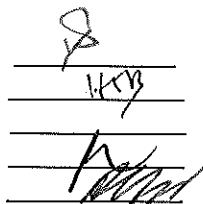
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



Chattooga County

Board of Tax Assessors

Meeting of July 6, 2016