

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of November 3, 2010

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Attending:

Hugh T. Bohanon (Chairman)  
William Barker  
David Calhoun  
Gwyn Crabtree  
Richard Richter

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- I. Meeting called to order 9:05 am.
- a. Leonard Barrett, Chief Appraiser – present
  - b. Wanda A. Brown, secretary - present
- II. Old Business:
- A. **BOA Minutes:** Meeting Minutes October 20, 2010 (correction in error) and Meeting Minutes October 27, 2010 – Board reviewed, approved and signed.
  - B. **BOA/Employee:** Board members received checks
  - C. **Assessors Office Budget:** Still in review with Commissioner.
  - D. **Board Members Re-certification Course:** Updates – Goldine Shaw Emailed education records for each Board member. Copies of schedule and education records attached to agenda for October 27, 2010. Board acknowledged and discussed scheduling for February course.
  - E. **BOE Report:** October report by end of November
  - F. **Employee Group Session:** December 1, 2010.
  - G. **Employee 3 Month Reviews:** Chad Bierkamp's review currently on hold.
  - H. **Unknown Properties:** On Hold

III. Updates - Attorney:

ATTORNEY CHRIS CORBIN TO PRESENT NEW UPDATES ON FOLLOWING APPEALS.

- 1. **84-7: ROBERSON, JACK:** Still pending
- 2. **S-22-36 SHAFER, THOMAS R:**
- 3. **5-5-TR6 SHAFER, THOMAS R:**
- 4. **7A5-22 SHAFER, THOMAS R:**
- 5. **22-27 SKYLANDS AT LOOKOUT, LLC:**
- 6. **33-4 SKYLANDS AT LOOKOUT, LLC:**
- 7. **2-30-A TURTLE TIME INC.:**
- 8. **1-1 TURTLE TIME INC:**

ALL HIGHLIGHTED ARE SHAFER
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**NEW BUSINESS:**

a. Appeals:

Mr. Wesson has a 9 a.m. appointment scheduled with BOA (today) November 3, 2010.

A. **38A-22: Wesson, Gerald W.: 2010 property value appeal:**

**Contention:** Owner contends house is still going down in value due to condition. Value was only cut 3% in an overall county tax (value) reduction as compared to an average of 15% to other value reductions county wide. Owner wants an appointment to discuss this value change and other value changes with Board.

**Findings:** The value of the property decreased from tax year 2009 to tax year 2010 from \$62,000 to \$60,176. The value of \$62,000 for tax year 2009 was set by the BOE. The BOE reduced the value from \$75,708 to \$62,000. On 07/14/2010 building information was verified with property owner. On 09/01/2010 a comparison study was done on the property. The study indicated the subject house is valued at the bottom of the range for similar houses. The subject house is valued at \$32.68 per square foot. The other houses in the study range from \$33.79 to \$42.00 per square foot. Johnny and Cindy visited the house in October of 2009 and did an interior and exterior inspection to determine the physical condition.

**Recommendation:** House appears valued correctly. Leave value as notified for tax year 2010. Schedule the owner an appointment with the Board.

Board met with Mr. Wesson to discuss his concerns – not directly related to this appeal  
Motion to re-visit property and re-evaluate the conditions

Motion: Mr. Barker  
Second: Mr. Richter  
Vote: all in favor

**B. 74-14: Hughes, Phil: Property Owner would like to meet with BOA:**

- a. Contention: Owner has been trying to sell this property with no luck doing so: Owner contends that appraisal of \$424,687.00 is not representative of the current market.
- b. Determination: Mr. Hughes mailed in a letter requesting meet with BOA to document his position.

Board's motion is to meet with Mr. Hughes

1. Motion: Mr. Barker
2. Second: Ms. Crabtree
3. Vote: all in favor

**C. 50C-19: Ayers, Phillip L.: 2010 appeal:**

Contention: Houses in area sold for less than other houses are assessed. Owner also stated in letter that "house two doors down (4 bedrooms, 2.5 bath, living room kitchen and out building) sold for \$34,000 this year".

Findings: Reviewer examined data on subject property 08/25/2010. After removing all the garages, attics, porches, basements, utility rooms, etc. from all the homes in the comparison study, the living area only square foot values are similar. The high square footage from the porches and utility room of the subject home inflates the square foot value. The porches and utility room adds \$18,528 to the value of the house, while not being a part of the square footage of the heated area. It was reduced from \$124,516 in tax year 2009 to \$101,451 for tax year 2010. The subject house is valued overall at \$63.70 which is above the range of the comps. The comps range from \$37.38 to 51.97 per square foot. The subject property overall value per square foot including the land is \$67.63. The same houses in the study have a sale price range per square foot ranging from \$25.35 to 87.77 per square foot including the bank liquidation of map 50C-16. Map 50c-16 is the house the property owner seems to be referring to as having sold this year for \$34,000. It did. However, this sale is a Bank Liquidation sale.

Recommendation: Reviewer indicates house seems to okay at the high end of the comps due to the extra unheated area. The sale prices per square foot for compatible houses seems to bare out that the house is not valued out of line with the market or comparable properties. Therefore, the subject should be left as notified for tax year 2010.

Motion to accept recommendation  
Motion: Mr. Barker  
Second: Mr. Richter  
Vote: all in favor

**D. 46-19-T05 & TR15: Anderson James E & Patricia: 2010 appeal:**

Contention: owner requests that parcels be combined for tax year 2010. Also, requests approval of conservation covenant application for tax year 2010.

Findings: parcels do adjoin. The names are the same on the deeds except on one of the deeds Mr. Anderson is identified as a "Junior" and the other deed he is not. It appears from the aerial photo that Mr. Anderson has a pond and pine trees on these parcels for which he applied for the covenant.

Recommendation: verify James E Anderson and James E Anderson Jr. are one and the same person. If so, combine parcels as requested for tax year 2010. If acreage size and use is satisfactory for Board, approve covenant for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**E. S37-C9: Humphrey Jackie L.: 2010 appeal:**

Contention: owner feels value is too high. It should be \$35,000.

Findings: House is valued at low end of range of comparables. The total property value is \$39,616, the house value is \$33,116 and the land value is \$6,500. The value per square foot of the house is \$24.35 per square foot. The comps range from \$24.17 to \$36.33 per square foot. The subject is at the low end of the range of the comps (appears it should belong closer to the mid range). Property is valued per square foot between the 2009 sale price per square foot of Bank sale properties and properties sold by individuals.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

**F. 63B-103: Hartline William F.: 2010 appeal:**

Contention: owner feels property value may be too high.

Findings: "After removing all the garages, attics, porches, basements, utility room, etc. from all the homes in the study, the living area only square foot values are similar." The subject house is valued for tax year 2010 at \$42,762 with a value per square foot of \$35.34. The total property value is \$94,416. The tract has 14.78 acres valued at \$3,300 per acre. The house is valued in line with similar properties and the land is valued in line with similar properties. Sales data indicates house and land is valued below mid range.

Recommendation: Subject seems within range of comparables. Therefore, the 2010 tax value should remain as notified.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**G. 48C-57: McPhail Terry & Denise: 2010 appeal and prior year refund request:**

Contention: Owner contests the value of the house increasing. No changes or upgrades have been made to the house.

Findings: reviewer determined measurements of house were incorrect in computer records. Corrections made to records. Owner was sent notice of value decreasing from \$176,510 to \$146,370 for tax year 2010. Owner appealed and record was reviewed with owner. Upon review, errors in house dimensions were discovered. See property record for corrections. Correction of error resulted in value reducing to \$137,601. Owner indicated would withdraw appeal if record corrected and refund request approved.

Recommendation: corrected record and value for tax year 2010. Approve request for refund.

Motion to correct records, accept refund request and send letter requesting signature from Ms.

McPhail withdrawing her appeal.

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

**H. 35-56: Nuckolls Milton & Ruth: 2010 appeal:**

Contention: Owner feels value of property is too high. Requested house be re-examined.

Findings: Johnny and Annisa visited house 08/24/2010. Upon inspection they determined house was "guttled", sills and floor joist rotted. Owner informed them he will tear the house down this winter.

Recommendation: upon finding the house interior gone, the reviewers recommended the house flat valued at \$3,000 for tax year 2010. Also, the property is scheduled to be checked for tax year 2011.

Motion to accept recommendation and given instructions for staff to check property in 2011.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**I. 84-22B: Espy Gregory & Rose: 2010 property value appeal:**

Contention: owner received notice on other property but not this property. Owner wants to appeal this property as well as the other (map 90-10).

Findings: The tax value has been \$377,201 for tax years 2008, 2009 and 2010. The covenant value is \$53,822 for years 2009 and 2010. Subject property is valued at \$3,422 per acre. The average per acre of similar properties in the area is \$3,629 and the median is \$3,830 per acre. Also, subject property is under covenant beginning tax year 2006.

Recommendation: Property is valued in line with similar property in area. Leave value as notified for tax year 2010. Send letter indicating not a timely appeal due to no change in value and no return filed.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

**J. 90-10: Espy Gregory & Rose: 2010 appeal property value appeal:**

Contention: owner appealed property value.

Finding: The 2009 tax value was set by the BOE in 2007 at a total of \$236,413. The total value decreased to \$232,767 for tax year 2010. The house is valued at \$56.77 per square foot. This value per square foot is at the high end of the range of the comps. However, "when the 100% partially finished basement is removed from the subject, the square foot value falls to \$48.70". This is in the mid range of the comps that range from \$44.19 per square foot to 54.83 per square foot. While the reviewer (see comp sheet) feels this house may be a 100 grade, it is in line with the comparables. Also, land is valued in line with similar properties in area and is under covenant.

Recommendation: Leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**K. 66-48A: Henry George M. III: 2010 appeal of property value:**

Contention: owner wants to "lock in" his value and asks the appeal be sent on the BOE. Mr. Henry believes his values are reasonable. However, he wishes to exercise his right to appeal.

Findings: Mr. Henry's record card was checked for clerical errors. None were found. Although no late model 70 grade houses sold recently, Mr. Henry's house appears in line with grade 80 and 85's (see appeal comp sheet).

Recommendation: reviewer (see comp study sheet) recommends record checked again for errors, leave value as notified for tax year 2010 and send appeal on to BOE.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

**L. Breasbois, Keith & Janet: Appealing property assessment notice:**

a. Contention: Owner's are contending the property tax assessment is incorrect and they want to appeal.

b. Determination: It was believed that the appeal was filed late and a letter was mailed informing the property owner the appeal was denied. However later findings indicate that a signed assessment notice was sent in as appeal by assessment notice. Was written the date received 7-15-2010 at the top of assessment notice. Was actually filed. There was a mis-communication about the date received 7-15-2010 at the top of appeal form on August 30, 2010. There

Letter  
To Review

- c. Suggestion: Due to signed assessment notice being received as an attempt to file their appeal in timely manner; this should be considered an acceptable appeal and be processed with 2010 appeals. Board instructed a letter be mailed to Mr. Breasbois informing him that his appeal has been accepted as being filed within the deadline. The Board instructed that any dated documentation such as envelopes with postmark dates be kept with files along with all property owner correspondence.

Keith and Janet Breasbois  
9540 Manor Lane  
Gainsville, GA 30506

RE: Appeal status for parcel 6-15

Dear Property Owner,

The Board of Assessor's has reviewed your file and determined that your appeal for parcel 6-15 was in fact filed within guidelines of acceptance. A letter mailed September 3, 2010 indicated that your appeal was filed past the deadline, therefore denied according to GA law O.C.G.A. 48-5-306. After further review, the letter mailed September 3, 2010 was an error; therefore your appeal has been accepted.

I apologize for any inconvenience that may have caused. If you have concerns or questions you may contact our office at 706-857-0737. Our office hours are 8:30 a.m.-5 p.m., Monday-Friday with the exception of observing holidays.

Board reviewed and instructed letter to be mailed.

**IV. Billing Errors:**

**A. 14-69: Murphy Cheryl: 2010 request for correction:**

Contention: owner request correction of name of ownership and address.

Findings: property tax records did not reflect that a deed had been recorded in 2004 transferring title from Jerry Braden to Cheryl Murphy and the tax bill was mailed to a Summerville address instead of Cartersville. Records have been corrected for the coming year 2011.

Recommendation: Correct 2010 tax bill and ask Tax Commissioner's Office to re-mail.

Motion to correct the 2010 tax bill and re-mail

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**V. Conservation Covenants:**

**A. 9-56B: Hall, James Lynn and Carol: 2009 tax year:**

a. Original application mis-filed (originally filed 8-14-2009) at time of Mr. Hall's appeal.

b. Determination: Appeal has been processed and the Board has approved refund request. Covenant application has been updated and this parcel adjoins 111 acres of parcel 17-25.

c. Suggestion: Requesting approval of covenant for parcel 9-56B that adjoins parcel 17-25 (111 acres) already under covenant.

Board approved and signed.

**VI. Exempt Properties:**

**A. T07 84: First Baptist Church of Trion: Tax year 2010: Requesting Exemption**

a. Contention: Church contends that this property should be tax exempt since the house that was on the lot has been torn down (see attached letter). The church has a volleyball court and picnic table on this lot.

b. Determination: Lot is contiguous with already exempt church property as shown on map attached to file

c. Recommendation: Cindy Finster is recommending the exemption of this property.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

VII. Information Items:

- A. **Aerial Photography:** Chad received email confirming imagery download is free from the datagateway. However, Georgia has not been released yet. Email was forwarded to BOA and copy available for meeting. Board acknowledged.
- B. **Chattooga Property Assessor's Monogrammed Shirts:**
  - a. The office staff has been discussing purchasing shirts and having them monogrammed. Each employee will buy their own shirts. We are asking the board if they would pay for the monogramming. On one side of the shirt it will read "CHATTOOGA COUNTY ASSESSORS OFFICE" and the opposite side will have the employee name.
  - b. The cheapest price has been from Wearable Arts here in Summerville. They will do the monogramming for \$10.00 per shirt.
  - c. This is not limited to employees; BOA can also purchase a shirt and have it monogrammed if this meets with your approval.
    - 1. Board instructed that this item be re-examined at a later time.
    - 2. Office staff may purchase at their own expense if they choose.

VIII. Personal Property:

- A. **42-41: CRW Drilling and Blasting, Inc.: 2010 Personal Property:**
    - a. Contention: Mr. Chaney Waldon contends that the property he is being taxed on (2006 Furukawa Hydraulic Rock Drill HCR 1200ED S/N 1352153) is no longer in his possession.
    - b. Determination: The property was sold to and shipped to Mr. Doug Mertens February 24, 2009 (see attached shipping invoice). Mr. Waldon is requesting the removal of this account for tax year 2010.
    - c. Recommendation: Cindy Finster is recommending the removal of this account
- Motion to accept recommendation  
 Motion: Mr. Barker  
 Second: Mr. Calhoun  
 Vote: all in favor

IX. Leonard Barrett requested to be off Friday, November 5, 2010. Board acknowledged and approved.

- X. Meeting Adjourned 10:35 a.m.
  - 1. Motion: Dismissed by Mr. Bohanon
  - 2. Second: Richter
  - 3. Vote: all in favor

Hugh T. Bohanon Sr. Chairman  
 William M. Barker  
 David A. Calhoun  
 Gwyn Crabtree  
 Richard L. Richter

  
  
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