

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 10, 2010

Attending:

Hugh T. Bohanon (Chairman)
William Barker
David Calhoun

- I. Meeting called to order 8:58 am.
- a. Leonard Barrett, Chief Appraiser – present
 - b. Wanda A. Brown, secretary – present
- II. Motion to limit appeals presentations by property owners to 15 minutes each.
- A. Motion: Mr. Barker
 - B. Second: Mr. Calhoun
 - C. Vote: all in favor
- III. Old Business:
- A. **BOA Minutes:** Meeting Minutes November 3, 2010 - Board reviewed, approved and signed.
 - B. **BOA/Employee:** Board reviewed and signed time sheets PE November 9, 2010.
 - a. **BOA Recertification** – To be scheduled for February course – Requesting BOA and Leonard’s instructions to follow up on this item. Mr. Bohanon instructions are to register him for course.
 - b. **Mr. Bohanon received mail**
 - c. **Mr. Richter will not be attending today’s meeting** – picking up his wife out of state
 - C. **Assessors Office Budget:** Still in review with Commissioner
 - D. **BOE Report:** October report due in November – Board requesting update from Roger in next meeting on November 17, 2010.
 - E. **Employee Group Session:** December 1, 2010
 - F. **Employee 3 Month Reviews:** Chad Bierkamp’s review completed, reviewed and signed.
 - G. **Unknown Properties:** On Hold – Mr. Barker requested a list of all unknown properties.
- IV. **Updates - Attorney:** ATTORNEY CHRIS CORBIN TO PRESENT NEW UPDATES ON FOLLOWING APPEALS. Instructed to remove all attorney items from agenda and add back when Attorney Corbin has updates.
- 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

V. **Follow up - Appeals and Covenants:**

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 BOE.

Findings: The value of the property decreased from \$62,000 for tax year 2009 was set by the BOE. The BOE redid the study verified with property owner. On 09/01/2010 a study was conducted and the property was valued at the bottom of the range for similar houses in the study range from \$33.79 to \$42.00 per square foot. **Currently In review Re-visit Property** Tommy and Cindy visited the house in October of 2009 and did an interior and exterior inspection to determine the physical condition. On 07/14/2010 building information was updated on the property. The study indicated 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. The value of \$62,000 for 2010 from \$62,000 to \$60,176.

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

Board instructed that an appointment be scheduled with Mr. Wesson before discussing this item.

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 is not representative of the current market.
- b. Determination: Mr. Hughes is requesting meet with BOA to document his position.
- c. Board reviewed and is being scheduled with Mr. Hughes.
1. Mailed letter to Mr. Hughes to schedule appointment at his convenience – waiting for his response.

Waiting for Mr. Hughes to respond

C. 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 per minutes November 3, 2010 was to correct records, accept refund request and send letter requesting signature from Ms. McPhail withdrawing her appeal. Mr. McPhail came in Friday, November 5, 2010 and decided not to withdraw his appeal.

Board instructed this appeal be forwarded on to the BOE

During processing new findings require this file go before the BOA again in meeting November 17, 2010.

A. 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.

Requesting verification as instructed by BOA according to minutes November 3, 2010.

Letter to the Anderson's to request verification was approved by BOA.

B. 15-3A; CLOWDIS, BONNIE; 2008; Application for continuation of covenant 2008 to 2009

- a. In minutes of 08/18/2010 the Board approved the continuation of this covenant on 3.5 acres – being continued by William B Hair.
- b. Application *form* does not have a Board sign off approval, and cannot be filed until it does.
- c. RECOMMENDATION: Sign and date Covenant application form
1. Board approved and signed covenant application

C. 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 [redacted] written the date received 7-15-2010 at the top of

Waiting for response to letter

assessment notice. Wanda received the notice and filled out the appeal form on August 30, 2010. There was a mis-communication as to when the appeal was actually filed.

- 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.

VI. NEW BUSINESS: APPOINTMENT 9:00 am. – NEW GENERATION CHRISTIAN CHURCH REPRESENTATIVES - Meet with the Board to submit documentation and discuss exempt property application.

- A. The Board of Assessors instructed the church representatives to re-apply at a later date after the tenant paying rent toward mortgage on property was paid in full.

VII. Appeals:

- A. Mr. Barker requested updated report status of all 2010 appeals.

B. 68-30 & 68-22: Mosley, Hamp S.: 2010 appeal:

Contention: owner requests properties be combined for tax year 2010. One deed is in Hamp Mosley and the other is in Hamp S. Mosley Jr. Owner contends this is one and the same person.

Findings: documents indicate names are on deeds differently.

Recommendation: have owner provide documentation that names are identifying one and the same person. Board instructed that a letter be sent to owner requesting verification of names being the same person.

C. 24-24-L06: Warren, William E.: 2010 appeal:

Contention: owner contends house is valued too high. Also, does not have a heating system in house at this stage of completion.

Findings: The property tax value of the subject property in 2009 was \$129,491. It increased to \$177,264 due to a house be added at 40% complete for tax year 2010. The building value increased from \$16,491 in 2009 to \$64,264 in 2010. The subject house was 40% complete in February 2010. In order to do a comparison study, the subject was estimated at 100% complete. The value is then adjusted to the percentage at which it is estimated for the year in question. The house was estimated at 40% complete on 02/05/2010 which was the day of the property visit. If the house was complete it would be at \$87.56 per square foot in a range of similar houses from \$61.30 to \$92.76 per square foot. The sale price per square foot of similar houses ranged from \$82.62 to \$102.83 per square foot. House has more than typical porch area. When houses are compared based on heated area, subject is lower in the range.

Recommendation: House is valued in the range of comparable houses and in the range of the sales. Leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

D. T07-138: Pettyjohn, Irene: 2010 appeal:

Contention: property is valued much too high. Owner lives at Oak View assisted living and says her house is not worth what it is assessed for.

Findings: The subject house was valued at \$44,500 in tax year 2009. The value decreased to \$ 36,780 for tax year 2010 due to decrease in market value of houses. The house is valued at \$28.03 per square foot in a range of comparables from \$14.53 to \$36.19 per square foot. The sale price range for similar house is \$14.91 to \$68.62. The most similar and nearest house in the sales study sold in 2007 for \$30.83 per square foot. This comp is same type house built same time frame one street over in Trion on Walnut Street. The subject is on Oak Street in Trion. The sale price of the comp on Walnut Street was within 5% of the

subject. Also, the comp on Walnut Street seems to be in the same condition as the subject based on the records and photograph.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

E. 50-86: Floyd, Deborah A.: 2010 appeal:

Contention: owner says property would not sell for what it is appraised for property tax purposes.

Findings: 2009 tax value was \$156,303. The value decreased to \$132,888 for tax year 2010. The building value was \$115,466 and decreased to \$98,168. The reduction was due to Board action resulting from the decrease in sales prices. Subject is valued in line with comparable properties both in tax value and sale prices. The tax value per square foot of the house is \$44.60 in a range from \$37.38 to \$54.83 per square foot. The overall value per square foot of the subject with 8 acres is \$61.09 per square foot. The sale price range on houses selling with 5 acres or less is \$58.68 to \$73.41 per square foot. Note: owners land is under covenant.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

F. 41-128A: Evans, Arthell: 2010 appeal:

Contention: owner says he is paying on buildings that are not on his property. He would like to apply for a covenant based on his property adjoining property in which he is a part owner that is already under covenant (35 acres). Also, owner contends his parcel is only 1.8 acres and not 2 acres.

Findings: The main house is the only building in tax record for tax year 2010. The house has some fascia and soffit damage. There are broken windows and the deck needs replaced. Acreage has been corrected for tax year 2011. Discovered house has central air and heat and a 24 x 30 utility shed that is not part of tax record for tax year 2010. It has been added for tax year 2011.

Recommendation: Correct acreage and lower physical condition to 89% for tax year 2010. Note: change recommended by reviewer affects the value very little (only \$0.02 per square foot). Therefore, no change in value is recommended for tax year 2010.

Motion not to change physical condition percentage to 89% and accept recommendation of no change in value.

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

G. 41-128: Evans, Brothers George etal: 2010 appeal:

Contention: Old store building not worth \$31,270. It is a block building with a metal roof and window air condition. It is not used as a business. It is used for family gatherings only about once a year. Also, owner feels land is not worth the tax value and would not sell for \$3,100 per acre. The 35 acre tract is valued at \$111,375 for the land.

Findings: There are no recent sales of old unused store buildings. Building is valued at upper end of range of buildings of similar construction and use. The value per square foot of the subject is \$18.61 in a range from \$4.61 to \$22.44. All the comps in the range are below the subject except one.

Recommendation: reduce value of building for tax year 2010. Reclassify as a D5 storage building with a lower value per square foot. Reviewer needs to recommend a value per square foot.
Board instructed that this item go back to the reviewer for further information to recommend value per square foot.

H. 41-127: Evans, George: 2010 application for conservation covenant.

Owner applied for covenant on parcel 127 which is one half acre with his house located on the north boundary of map 41-128 which he owns a parcel interest.
Motion to accept covenant
Motion: Mr. Calhoun
Second: Mr. Barker
Vote: all in favor

F. 46-21: Henderson, J. C. & Kathy D.: 2010 appeal:

Contention: owner feels his house and land is valued too high. He wishes his appeal to go on to the Board of Equalization. Owner also wishes to apply for conservation covenant on 45.68 acres.

Findings: Property value decreased from \$365,380 in 2009 to \$321,672 for tax year 2010. The portion of the value that changed was the building value. It decreased from \$224,788 to \$181,080. This is due to the reduction in house value for tax year 2010. The 2010 notice of value was incorrect in that the previous year value on the notice was in fact the 2008 tax value. The value increased from 2008 to 2009 due to removal of "value override". The total value increased from 2008 to 2009 from \$299,987 to \$365,380. The portion of the value that increased was the building value that increased from \$159,395 to \$224,788. The house valued at \$181,080 is in line with similar houses based on the comp study compiled by Anissa on 10/03/2010. It is valued at an overall value per square foot of \$50.06 for 3617 square feet. This value per square foot is lower than mid range of the study. Land is valued in mid range of comparables at \$3,078 in a range from \$2,000 to \$4,481 per acre.

Recommendation: leave house value as notified for tax year 2010. Approve application for conservation covenant for tax year 2010.
Covenant approved and signed October 27, 2010 minutes.
Motion to accept recommendation
Motion: Mr. Barker
Second: Mr. Calhoun
Vote: all in favor

G. 8-79: Edward Woodcock: 2010 Tax Year:

Owner contends he purchased the property for \$5,500 from the United States of America on February 10, 2010. The assessment notice was mailed to the United States of America since they owned the property at the beginning of 2010.

Determination: No appeal was filed by the owner (United States of America) before the final date for appeals. Therefore the appeal Mr. Woodcock filed is a late appeal. He was advised that his appeal was late and there was possibility the BOA would not hear it. The value on the property for 2010 is \$49,856.00. Owner contends the current value is too high since he only paid \$5,500.00.

Recommendation: A letter to property owner stating GA law denying late appeals.
Motion to accept recommendation
Motion: Mr. Barker
Second: Mr. Calhoun
Vote: all in favor

VIII. Billing Errors:

- A. 00067-00000-032-000: Statham Michael E & Samantha L: 2010:
a. Contention: Acreage Correction: Previous owner of property brought to our attention that the acreage was wrong on said property.

- b. **Determination:** After further review Chad determined that the property was incorrectly transferred in 2009. Also the acreage listed is 1.00 acres; the actual acreage should be .80 acres. The issue has been resolved and corrected in future year.
- c. **Recommendation:** Chad recommends that the board decide if we should correct the current tax bill for the property owner this year since the bill has not been paid (as of 11-8-2010) or just correct in our system for next year.

Motion to correct 2010 tax bill

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

IX. Conservation Covenants:

- A. **72-2 & 25-55: Vines, Amber: 2010 tax year: Covenant Applications mis-filed:**
 - a. **Contention:** Owner contends that an application was filed and recording fee was paid March 30, 2010.
 - b. **Determination:** The recording fee was paid 3/30/2010 as shown in Excel database. The applications were mis-filed and never approved or recorded.
 - c. **Recommendation:** Acreage for 72-2 is 34.70 and recording fee has been paid; acreage for 25-55 is 86.56 and recording fee has been paid. The suggestion is to approve agricultural application for tax map 72-2 and tax map 25-55.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

X. Exempt Properties:

- A. **9-35; TUCKER, NORMAN & JESSIE MAE TUCKER; 2010; \$40,000 school tax exemption removed from account for 2010.**
 - a) Verified original application (see file)
 - b) Verified with daughter (Betty Davis 706-862-6769) that this property remains her primary, legal residence.
 - c) Verified receipt of exemption 2001 to 2009;

RECOMMENDATION: Re-instate \$ 40,000 school tax exemption beginning with tax year 2010

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

XI. Information Items:

- A. **Coley, Leon: 2010 complaint about office operation:**

Contention: Mr. Coley indicated he felt improper procedure had been used in scheduling property inspections.

Findings: Leonard to present.

Board acknowledged.

- B. **Office Employee: Grant, Annisa: Death in family:**

Mrs. Grant took off 11/08/2010. Her Grandmother passed away the weekend of 11/06/2010.

Board acknowledged that Johnny Pledger and Leonard Barrett attended the funeral.

- C. **S35-27: Mann, Casey and Kelley: 2010 Return of Value:**

Contention: owners contend they thought they were filing appeal for tax year 2009, return for tax year 2010 and appeal for tax year 2010. Owners submitted declaration of contention (see copy).

Findings: Mr. Bohanon to present.

Motion to accept as timely filed appeal

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: Mr. Barker and Mr. Calhoun in favor

Motion to reconsider for next week with all board members present:

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: Mr. Calhoun and Mr. Bohanon

XII. Personal Property:

A. 66-59-01: George Dawson: Tax year 2010: Personal Property:

- a. Owner contends the value we have on his logging equipment is inaccurate (\$81,776). Mr. Dawson has not sent in a personal property return and not received any depreciation of value. He also contends that he has no inventory; we show (\$1,376).
- b. Determination: Cindy Finster did a field audit on this equipment (see attached). There was no inventory at Mr. Dawson's business. After researching this equipment on the internet if this equipment is brought to current value it would be \$90,500.00.
- c. Recommendation: Cindy Finster is recommending the value of this equipment stay the same for 2010, with Mr. Dawson to fill out a return for 2011 reflecting the depreciation of his equipment and the inventory taken off if he still has none at the beginning of the year.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

XIII. Veteran Exemption:

A. 37-78: Hill, Wayne: August 09, 2010:

- a. Mr. Hill applied and received Vet's exemption August, 2010
 - b. Determination: Documentation submitted to verify claim
 - c. Requesting BOA initials of approval on DVA form submitted by Mr. Hill
- Motion to accept application for exemption

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

d.

B. 36-32A-L16: White, Nolan: August 24, 2010:

- a. Mr. White applied and received Vet's exemption August, 2010
 - b. Determination: Documentation submitted to verify claim
 - c. Requesting BOA initials of approval on DVA form submitted by Mr. White
- Motion to accept application for exemption

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

XIV. Meeting Adjourned 10:35 a.m.

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter

10/24

 William M. Barker

 David A. Calhoun

 Gwyn Crabtree

 Richard L. Richter