

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 17, 2010

Attending:

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

- I. Meeting called to order 9:00 am.
 - a. Leonard Barrett, Chief Appraiser – present
 - b. Wanda A. Brown, secretary – present
- II. Old Business:
 - A. **BOA Minutes:** Meeting Minutes November 10, 2010 - Board reviewed, approved and signed.
 - B. **BOA/Employee:** Board members received checks
 - a. BOA Recertification – Mr. Bohanon to be scheduled for February course. Wanda emailed Kim Oliver to register Mr. Bohanon. Athens Short Course: Email forwarded to Board Members (copy of email available for review)
 - 1. Mr. Bohanon's registration has been faxed
 - 2. Mr. Richter instructed to be registered for the same course on same date
 - C. **Assessors Office Budget:** Still in review with Commissioner
 - D. **Appeal Report:** Total 2010 appeals filed 98
 - 1. Appeals signed off by Board of Assessors -17
 - a) Sent on to BOE – 13
 - b) BOA made changes – 4
 - c) Appeals remaining for Board's review – 81
 - E. **BOE Report:**
 - a. 82-5: Campbell, Wallace and Maxine: 2008: BoEQ left the value unchanged at \$277,765 11/09/2010
 - b. S16-15: Tidmore, James E III (2008) to be heard in November
 - c. 6-38-L19: Duncan, Christopher A & Melissa (2008) to be heard in NovemberBoard acknowledged
 - F. **Employee Group Session:** December 1, 2010 - Board acknowledged
 - G. **Employee 3 Month Reviews:** Anissa Grant's review in process - Board acknowledged
 - H. **Unknown Properties:** Unknown property list for review as requested by Mr. Barker
 - a. Attached unknown property report submitted by Mr. Barker shows detail
 - b. **Recommendation from Mr. Barker's report**
 - 1. Tracts with no acreage – reduce value to zero dollars so no tax bill will be generated as long as they remain unknown properties with no acreage, if an owner comes forth; revalue the property and reinstate with a billable owner.
 - 2. Tracts with acreage – reduce to zero dollars those tracts with miniscule acreage and search the title to establish ownership on the remaining six largest tracts.Motion to accept recommendation and add mobile homes
Motion: Mr. Barker
Second: Mr. Richter
Vote: Mr. Richter, Mr. Barker and Mr. Calhoun in favor
 - I. **Pending Appeals, letters and other items:**
 - a. **S28-25: New Generation Christian Church of God:**

Need Board signatures on exempt application for property tax map S28-25 showing property was denied exempt status. BOA signed as denied exemption.

b. 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.

There was a motion to reconsider this decision in November 17 meeting with all board members present

Motion November 17, 2010:

Board motion is to request from the property owner, the document referred to as "stamped appeal" in the Mann's submitted letter.

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: one opposed Mr. Barker

c. 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.

Board reviewed letter to be sent to Mr. Mosley and approved it on November 17, 2010 to be mailed.

d. 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 of \$111,375 and would not sell for \$3,100 per acre.

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. File returned to reviewer and suggestion is now \$8.95 per square foot.

Board accepts recommendation

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

e. 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 sending letter

Motion: Mr. Calhoun

Second: Mr. Barker

Vote: all in favor

f. 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 instructed that an appointment be scheduled with Mr. Wesson before discussing this item. Mr. Wesson came in and discussed his case November 3, 2010. Property to be revisited.

Update: Johnny Pledger talked with Mr. Wesson by phone 11-3-2010. He said he would call by 4:00 p.m. if he wishes anyone to revisit his home/homes. Johnny waited one week – no request was made by Mr. Wesson for a visit.

Johnny recommends this be processed to BOE.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

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

1. Contention: Owner has been trying to sell this property with no luck doing so: Owner contends that appraisal of property is not representative of the current market.
2. Determination: **Waiting for Mr. Hughes to respond** per requesting meet with BOA to document his position.
3. Board reviewed **Waiting for Mr. Hughes to respond** appointment being scheduled with Mr. Hughes.
4. Mailed letter to Mr. Hughes to schedule appointment at his convenience – waiting for his response.

h. 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 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.

Notice sent out prior to letter requesting signature for appeal withdrawal

Motion to send letter to McPhails that appeal deadline was past and notice had already been sent when they requested appeal continuation.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

I. 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 Mr. Anderson is identified as a "junior" and the other deed he is not.

It appears from the aerial photo that Mr. Anderson and James E. Anderson 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.

Recommendation: verify James E Anderson and James E. Anderson 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.

Waiting for Response to letter

- J. **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 [redacted] d out the appeal form on August 30, 2010. There [redacted] ctually filed.
 - c. Suggestion: Due to sign [redacted] eived as an attempt to file their appeal in timely [redacted] and be processed with 2010 appeals. [redacted] Board instructed a letter be [redacted] ing him that his appeal has been accepted as [redacted] being filed within the deadline. The Board instructed that any dated documentation such as envelopes with [redacted] postmark dates be kept with files along with all property owner correspondence.

III. **NEW BUSINESS:**

IV. **Appeals:**

A. **P07-48-B01: CAMP OIL: 2010 APPEAL:**

CONTENTION: The property owner stated through representative in letter the following: "The above stated taxpayer (Camp Oil) wishes to appeal the value of the above stated property for the tax year 2010. The reason for the appeal is based on uniformity, sales comparables, highest and best use and physical characteristics by choice of the Board of Equalization. We also request that all documents reviewed in making the assessment of the above stated property, the address of all real properties utilized as comparables properties and all factors considered in establishing the new assessment be sent to: Property Tax Relief, LLC Attn: Regina Cann 271 Culver Street Lawrenceville, Ga 30046."

Findings: Camp Oil's owner Scott A. Moon signed a letter of authorization dated January 1st, 2010 for Property Tax Relief LLC to act as General Agent for the property owner in property tax appeals. The agent filed a return dated 02/22/2010 of \$50,000 on the property on behalf of the owner for tax year 2010. The 2009 tax value was \$129,141. The tax value was \$129,141 for tax years 2007 and 2008 also. The letter of authorization accompanying the return states "The taxpayer hereby appeals the 2009 tax assessment on the attached list of parcels upon the following grounds:

1. The tax appraisals upon which the assessments were based are in excess of the fair market value of the property.
2. The properties were not fairly and uniformly assessed when considered in relationship to similar properties in the county and the assessments are therefore inequitable and invalid.
3. The tax appraisals were made without due regard to the particular characteristics or the present use of the property.
4. The valuations for 2009 as set by the assessors constitute a piecemeal or spot reappraisal, are not part of the general reappraisal of properties in the county for 2009, and are therefore contrary to the mandates of applicable statutes. These increased valuations are arbitrary, non-uniform and selective, and as such should be considered in violation of applicable statutes."

In response to the above concerns:

1. State Sales Ratio Studies and in house ratio studies have consistently indicated that commercial properties of which class the subject is a part has been consistently valued less than market value.
2. The subject property is, in the opinion of the reviewer, uniformly valued with comparable properties. The comparison study complied to address this appeal supports this opinion. The store area (not including canopy area) is valued at \$38.55 per square foot in a range of similar properties from \$34.23 to \$47.84 per square foot.
3. The present use and characteristics were considered when estimating a value on the subject property. The present use and characteristics of the property are the only data in the tax records related to the property. This has been the use and characteristics for in excess of 20 years.
4. The value set for 2009 was not part of a "piecemeal or spot reappraisal". This is indicated in the facts that the property value did not change at the least from the tax year 2007 though tax year 2010 and the reviewers comparison study indicates the subject is valued within the range of similar properties.

Because the building owner does not own the land and a letter of authorization is not on file from the land owner, the land value was not considered in this review.

Recommendation: Ratio studies indications that commercial properties are not valued above market value and tax value comparison indicates the subject is valued in line with similar properties. Therefore, the recommendation is to leave the value as notified for tax year 2010 and send a copy of the above notes and the comparison study to the owners' representative as requested.

Motion to accept recommendation:

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

B. 29-51A: Crane, Frank & Mary Whittle: 2010 appeal:

Contention: owner feels 2010 tax value is too high. Does not believe property is worth \$89,302.

Findings: House and 3.35 acres was valued at \$107,037 for tax year 2009. The value was reduced to \$89,302 for tax year 2010 due to BOA action on decrease in house values. The owner returned the property for tax year 2010 at \$40,000.

The land is valued at \$4,620 per acre which is line with similar properties and is near the median sale price per acre for small tract in 2009. Property was visited by reviewer 09/15/2010. Reviewers recommended and made reduction in grade and physical condition for tax year 2011. This recommended change was based on a review of the exterior only. Any other changes resulting in a reduction of value would need to be based on determining the interior is in poorer condition and not consistent with the condition of the exterior. The value per square foot before this change was \$32.66 and after \$29.01 per square foot. The range of the comps is from \$17.25 to \$32.66 per square foot.

Recommendation: adjust the value of the house for tax year 2010 from \$73,477 to \$62,284 and leave the land value at \$15,477.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

C. 15-75: Wright, Phillip: 2010 appeal:

Contention: owner feels property is valued too high. It has wet land on it. Mountain land near by sold for \$1,450 per acre.

Findings: owner has approximately 32.41 acres with an old house. The value did not change from 2009 to 2010. Therefore, no notice of value change was generated or sent. The value for both years is \$99,735. Reviewer could find no comparables for old house. Old house built around a log cabin that is over 100 years old. The house is in poor shape. The BOA put a salvage value on the house in 2006 in the amount of approx. \$8,000. Approximately 1400 square feet is in the house resulting in the value per square foot being \$5.71 per square foot. Photos indicate house may be some efforts to restore the house. The land is valued at \$2,751 per acre in a range of comparables from \$1,677 to \$3,239 per acre. The sales of tracts in 2009 ranged from \$1,000 per acre to \$5,000 per acre with an average sale price per acre of \$2,502 and a median sales assessment ration of 0.3895. The average sale price per acre of those tracts less than 100 acres is \$3,100 per acre. Note: the subject parcel is under the conservation use covenant. Also, the tract subject owner indicated sold for \$1,450 may be map 15-91. It is approximately 118 acres west of the subject that goes to the cliff line of the Cloudland brow. Fondren Wright sold it to Thomas Scott in December of 2003 for \$161,532.

Recommendation: send letter indicating no appeal due to no change in value and no notice. Note: value of subject is in line with similar properties according to above indicated studies.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

D. 15-75A: Wright, Phillip: 2010 appeal:

Contention: owner feels this property is valued too high in today's market.

Findings: Owner was sent notice of value change for tax year 2010 for subject property. The notice indicated the value going from \$133,668 in tax year 2009 to \$109,778 for tax year 2010. This was a result of the house value for his log home being reduced from \$122,860 in 2009 to \$98,971 for tax year 2010. The house heated area is valued at \$47.97 in a range from \$38.51 to \$55.27 per square foot for the comparables. The value per square foot for the total value is \$65.34 in a range of sales from \$21.41 to \$117.81 per square foot. The \$21.41 per square foot sale is a bank liquidation. One of the comparable sales is a log home. It sold in August 2009 for \$90,000 at an overall sale price per square foot of \$53.57. However, this log home does not have a basement as does the subject (see photos of comp and subject). The subject is above mid range of tax values per square foot of similar properties and also above the mid range of the sale price per square foot. The reviewers feel the data in the tax records is correct. Other than gutters needing repair, reviewers feel the house is in good condition.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

E. 86-7A: Tudor, Franklin: 2010 appeal:

Contention: Owner feels property value is estimated higher than actual sales of property (see sale of map 81-28).

Findings: The property under appeal is a house on a 305 acre tract at 2150 Dry Creek Road. Property was valued at \$942,813 for tax year 2009. It was reduced to \$921,241 for tax year 2010. The change in value was a result of the house value decreasing from \$110,938 in 2009 to \$89,366 for tax year 2010. The property is under a conservation covenant beginning 2007. The land is valued at \$2,727 per acre. The comparables range from \$1,561 to \$4,220 per acre with a median value per acre of \$3,571. Land sales in 2009 ranged from \$1,000 to \$5,000 for tracts of land over 25 acres. The median sale price per acre was \$2,331 and a median sales assessment ration of 0.3895. The house is valued at \$85.93 per square foot for 1040 square feet. The value per square foot is above the range of comparables from \$50.55 to \$72.64. When comparing only the heated area, the value per square foot is \$55.01 in a range of comparables from \$45.03 to \$57.42. Reviewer indicates area for attic, garage, porch and utility room accounts for approximately \$32,155 of the house value. The overall sale price per square foot range for comparables is from \$70.36 to \$117.81.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

F. 86-7: Tudor, Franklin E.: 2010 appeal:

Contention: owner feels property is valued too high. Part of map 81-28 sold for much less.

Findings: The property under appeal is a small older house on a 146 acre tract at 1992 Dry Creek Road. The property was valued at \$556,287 for tax year 2009 and decreased to \$550,861 for tax year 2010. The change in value was due to the house value decreasing from \$27,907 in 2009 to \$22,481 for 2010. The owner returned the total value of the property at \$250,000 for tax year 2010. The land is valued at \$3,611 per acre in a range of comparables from \$1,561 to \$4,220 per acre. The median of the range is \$3,571 per acre. The 2009 sale of land 25 acres and over ranged from \$1,000 to \$5,000 with a median of 2,331 per acre and a median sales assessment ration of 0.3895. This parcel is also under the conservation covenant. The house is valued at \$21.70 per square foot. It is valued lower than the bottom end of the range of comparables from \$23.33 to \$41.10 per square foot. This is due to the neighborhood factor being incorrect

at a factor of 1.0 and should be 1.44. This would result in a value per square foot of \$31.24 and a total house value of \$32,373 which is in the mid range of the comparables. Also, the corrected value is in the low end of the range of the sales of similar houses.

Recommendation: leave value as notified for tax year 2010. Correct neighborhood factor for tax year 2011.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

G. 5-20: Walraven, Dwight L. & James A. Franklin: 2010 appeal:

Contention: Owner's letter of appeal states the following: "We wish to appeal the property tax assessment on the above referenced property. The assessed value for the 2010 tax year is completely out of line with comparable sales in the past several years. In a recent interview your County Commissioner was quoted as saying "Property is not bringing what it did five years ago.""

Findings: The property under appeal is a 668.25 acre tract with a small house. The property was valued at \$1,918,133 in tax year 2009 and decreased to \$1,905,160 for tax year 2010. The change was due to a reduction in the house value from \$67,078 to \$54,105 for 2010. The house is valued at \$56.63 per square foot and the land at \$2,770 per acre. The range of comps for the house is from \$42.13 to \$53.27 per square foot. The sale prices per square foot range from \$21.41 to \$91.74 per square foot. The subject is above the comps per square foot mostly due to being smaller in size. It is only 949 square feet. All the comps are more than 200 square foot larger. However, the subject house is in the low to mid range of the sale prices per square foot. The median of the land comparables is \$2,794. This puts the subject land just below the median range of the comparables. The 2009 sale prices per acre for tracts of land over 25 acres ranges from \$1,000 to \$5,000 per acre with a median price per acre of \$2,331 and a median sale assessment ratio of 0.3895. This property is under the conservation covenant.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

H. 29-12: Durham, Edward W.: 2010 appeal:

Contention: owner stated value too high and value did not increase when portion of property deeded to son.

Findings: Property under appeal is tract of approximately 198.41 acres with a house and farm buildings. The total value increased from \$593,315 in tax year 2009 to \$598,877 in tax year 2010. The house value decreased from \$100,051 to \$80,597 and the land increased from \$485,912 to \$510,928. The house decreased due to the reduction in residential values for tax year 2010. The land value increased due to a change in acreage size. While map 29-12C was deeded to owner's son 12/29/2009, the tract which it was deeded off reduced below 200 acres at which point the size factor changed. Also, the original tract before deduction of the son's portion was taxed on 214.99 acres and according to the measurements it had approximately 220.03 acres.

House is valued at an overall value per square foot of \$52.51 in a range from \$46.22 to \$64.12 with a median of \$54.63. The sale price per square foot range of comparables is from \$53.58 to \$103.73 with a median of \$70.36. All sales in list of comparables are 2009 sales except one 2007 sale. There are 9 comparables in the list. The house is therefore valued below the mid range of the comparables and the sales.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

I. 6-15: Breasbois, Keith & Janet: 2010 appeal:

Contention: per owners signed note on bottom of copy of 2010 value notice. "I would like to file an appeal on the property tax assessment that you sent. I do not believe they are correct. Please contact us when we can make our appeal to the proper people. Thank you. Signed, Keith & Janet Breasbois. Phone:678-859-2001.

Findings: property is 16.47 acre tract west of State Line Road in Cloudland area with an old salvage valued mobile home and a 50' x 50' metal building. The mobile home value was removed from the total property value due to it becoming non-homesteaded. The metal building was added to the value. The notice indicated the previous value to be \$63,760 and the current value to be \$86,655. The breakdown of the current value is: land \$54,812, metal building \$31,843. The metal building is valued in line with other similar buildings at \$12.74 per square foot in a range of comparables from \$7.07 to \$16.83 with a median of \$15.15 per square foot. The land is valued at \$3,327 per acre in a range of comparables from \$2,400 to \$4,480 per acre with a median of \$2,967. Sales of land in 2009 for 10 to 20 acre tracts ranged from \$1,010 to \$5,652 per acre. These 10 sales had a median range of \$3,167 per acre.

Recommendation: contact owner to see if they want an appointment. If an appointment is not wanted, leave value as notified for tax year 2010. Also, remove homestead exemption and inform owner of conservation covenant.

Motion for appraiser to discuss details with the property owner before appointment is made with BOA.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

J. 18-41: Yarbrough Joe E.: 2010 appeal:

Contention: property under appeal is a tract of 90 acres, a barn and house. Owner sent copy of notice of value to office with hand written note dated 07/29/2010 saying: "Dear Assessor, I would like to appeal the assessment on the above property". The property referenced in the note is map 18-41. On September 15th, 2010 owner sent a letter saying: "Mr. Barrett, on July 29th, 2010 I mailed a notice informing the Assessors that I would like to appeal the assessment on my property in Chattooga County (copy follows). I should have stated I only wished to appeal the "Fair Market Value" of the land. My appeal is based on uniformity of assessment and/or value as provided by Georgia Law. As an appeal, I agree to a "Fair Market Value" for the land of \$1,878.30 per acre. Signed: Joe E. Yarbrough.

Owner based his estimation of value on 2 other properties. One of those properties is map 18-13 and the other map 19-23. According to owner map 18-13 is \$1,800 per acre and map 19-23 is \$1,956 per acre.

Findings: property is 90 acres with house and barn on Brooks road west of Lyerly. Property has approximately 7 tenths mile frontage on Brooks road and LM Thomas road. While the owner did not contest the value of the house, it was examined to determine if it is valued equitable with similar houses. The house is valued at \$27.68 per square foot in a range of comparables valued from \$26.49 to \$36.33 with a median of \$30.09 per square foot. The median sale price per square foot of the comparable is \$50.14. The land is valued at \$3,260 in a range of 9 comparables from \$2,352 to \$3,595 with a median of \$3,210 per acre. The comparables selected by owner (maps 18-13 & 19-23) are valued less per acre. Map 18-13 has no public road frontage. It has a limited access factor. Map 19-23 has at least 20% of the land classed as an extremely poor land class (class 237). The 2009 sales on tracts 25 acres and up range from \$1,000 to \$5,000 per acre. The median sales assessment ration for these sales is 0.3895. Also, property is under conservation covenant which began in tax year 2003.

Recommendation: Leave value as notified for tax year 2010.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

V. **Billing Errors:**

- A. **S16-38: Noles, Eric Shane: 2010 bill: requesting bill correction**
- a. Contention: Owner contends that he purchased the property after the house burned in 2009 and the tax bill still reflects the house as a livable dwelling.
 - b. Determination: Verified through 911 dispatch that there was a fire in September 9, 2010.
 - c. Requesting bill correction for tax year 2010
 1. Board requested fire report documentation
 2. Motion to accept request for bill correcting tax year 2010
 3. Motion: Mr. Barker
 4. Second: Mr. Richter
 5. Vote: all in favor

VI. **Conservation Covenants:**

- A. **46-20-TR6: Noel, Lynn Scott: 2010 covenant:**
- a. Filed covenant February 4, 2010 – Covenant was misfiled then recovered November 12, 2010
 - b. Recording fee has been paid
 - c. Suggestion request BOA to approve 18.04 acre covenant and correct 2010 tax bill
 1. Motion to accept and approve covenant
 2. Motion: Mr. Barker
 3. Second: Mr. Calhoun
 4. Vote: all in favor
- B. **00013-00000-010-000: Willingham Vickie D.: 2011: Ownership of property change: Ms. Willingham and Mr. Willis B. Smith both own property on Hwy 157 bordering Walker County. They also have an agricultural covenant on said property.**
- a. **Contention:** Ms. Willingham contends that she and Mr. Smith actually only own about 50 acres of that property together and that Mr. Smith solely owns the rest.
 - b. **Determination:** After researching past records Chad had found this contention to be the case.
 - c. **Recommendation:** Chad recommends that this property be split into two parcels showing that Ms. Willingham and Mr. Smith only own about 50 acres together and still leave the agricultural covenant on both parcels since on the original agricultural covenant application both Ms. Willingham and Mr. Smith signed the document.
 1. Motion to accept recommendation
 2. Motion: Mr. Barker
 3. Second: Mr. Richter
 4. Vote: all in favor

VII. **Information Items & Invoices:**

- A. **0047B-00000-079-000:** Property line correction has been made and ready for Mr. Bohanon's review. (See photo) - Board acknowledged
- B. **GAAO 2010 Membership List:** Georgia Property Tax News: November, 2010: Official Publication of the Georgia Association of Assessing Officials – Board members received
- C. **Department of Audits and Accounts:** State-wide Equalized 100% Digest: For school tax purposes from the Sales Ratio Study: Calendar year 2009 - Board acknowledged
- D. **Invoices:** RJ Young Invoice # RG6621: Balance: \$1145.18 – Board signed approved

VIII. **Refund Request:**

- A. **15-7: Dupree James and Patricia: 2007-2010 tax year: Refund request:**
- a. Contention: There's an awning over the septic tank area that was classified as a carport making the house value too high
 - b. Determination: After visiting 15-7, James and Patricia Dupree home, we have lowered the physical value and sound valued the house at \$8,000. This is after speaking with Andy Holcomb, an appraiser from Rome that appraised the house at \$7,000. The property owner presented a copy of the appraisal. It indicates the value of the property as of September 13th, 2010 to be \$35,000. There is deferred maintenance on the house that has been neglected over the years, causing many

problems. We (Johnny & Anissa) changed the carport to a canopy. This is because the area where the carport is suppose to be has the septic tank underneath and no car is to be parked there.

- c. Suggestion: Reviewers examined property on 11/10/2010 and determined the physical condition entered into the record as a result of the property examination on 07/01/2008 is in error. The physical condition was entered into the record as a 69% physical condition. As a result of the property examination the reviewers determined the physical condition should have been entered as 20%. A correction of record is recommended for tax years 2007 through 2010.
 1. Motion to correct record for tax years 2007 through 2010
 2. Motion: Mr. Barker
 3. Second: Mr. Calhoun
 4. Vote: one opposed – Ms. Crabtree

- B. **63B-37. Howard & Carolyn Letner. Tax year: 2010. Request for refund**
 - a. Contention: Homestead exemption was not put in computer. Ms. Letner came in 11/15/10 and wanted to know if she was getting her exemptions? I looked in Tel Net and she is not receiving HS exemption. She claims she came in Jan. 2006.
 - b. Determination: Johnny and I looked through old records (2005, 2006 2007) and did not find her form.
 1. Motion for Letner's to file exemption next year
 2. Motion: Mr. Barker
 3. Second: Mr. Richter
 4. Vote: all in favor

- C. **S42-58: Geisler, Kenneth W. & Tessa: 2010 tax year: Refund request:**
 - a. See attached submitted by Mr. Geisler – he would like for the Board to read
 - b. Contention: Owner contends that the value of the house is assessed too high. He paid \$27,500 and according to our records the value is set at \$35,965. Owner contends that value = price.
 - c. Determination: Mr. Geisler purchased the house in February, 2009. Taxes were paid same day as the refund request form was signed – 11-12-2010. Owner had filed 2011 return at time appeal application was submitted.
 1. Motion to deny refund request
 2. Motion: Mr. Barker
 3. Second: Mr. Calhoun
 4. Vote: all in favor

D. **73-10; LEPS, RONALD; 2008 - 2009; Refund for overpayment of taxes.**


- a) Mr. Leps acquired property in 2007 (DB 521 PG 205).
- b) Property was charged with two (2) Tax Digest mobile homes.
- c) Mr. Leps reports that he only purchased a single mobile home; second mobile home is located on adjacent parcel.
- d) Verified ownership of second MH with adjacent land owner;


RECOMMENDATION: Refund Mr. Leps for 2008 & 2009 amounts paid for second mobile home.

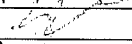
- a. Motion to accept recommendation
- b. Motion: Mr. Barker
- c. Second: Mr. Richter
- d. Vote: all in favor


Mr. Calhoun will not be attending meeting of November 24, 2010.
Mr. Barker will not be attending meeting of December 1, 2010.

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









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