

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of November 24, 2010

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Attending:

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

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- 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 17, 2010 - Board reviewed, approved and signed.
  - B. **BOA/Employee:** Board members received checks
    - a. **Time Sheets PE 11/24/2010** – Board approved and signed
- I. **Assessors Office Budget:** Still in review with Commissioner
- II. **Appeal Report:**
  - a. TOTAL APPEALS: 98 FILED
  - b. APPEALS REVIEWED: 28
  - c. APPEALS REMAINING: 70
    - 1. Per BOA instructions – Breakdown: 98 appeals – 28 reviewed – 70 Remaining
- III. **BOE Report:**
  - a. Total cases certified to the BOE – 13
  - b. Cases Reviewed – 0
  - c. Cases Scheduled – 5
  - d. Cases No Scheduled – 8
  - e. Cases Waiting Certification – 9
  - f. Total Cases Remaining For BoEQ Review – 22
  - g. No Cases to Summarize for this Period
    - 1. BOA requesting a letter from BOE rejecting cases submitted to them that they are unable to accept right away.
- IV. **Employee Group Session:** December 1, 2010
- V. **Employee 3 Month Reviews:** Anissa Grant's review in process
- VI. **Pending Appeals, letters and other items:**
  - a. **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.  
Updates: 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.  
Letter reviewed by BOA and signed by Chief Appraiser – approved and mailed  
RE: BOA Decision 2010 Refund Request

b. **542-58: Geisler, Kenneth W. & Tessa: 2010 tax year: Refund request:**

- i. See attached summary for the Board to read
- ii. Contention: Owner's value is assessed too high. He paid \$27,500 and Owner contends that value = price.
- iii. Determination: Mr. Board reviewed and agreed with the value. In February, 2009. Taxes were paid same day as the refund request form was submitted. Mr. had filed 2011 return at time appeal application was submitted.

Letter ready to be mailed as shown below for BOA

Motion to deny refund request made 11/17/2010 letter to Mr. Geisler as follows:

Mr. and Mrs. Geisler,

The Board of Assessor's reviewed your application for refund request and reviewed your letter submitted along with the refund request form.

The Board of Assessors has denied your request for refund. Under the guidelines of Georgia Law O.C.G.A. 48-5-380, the Board can only consider requests for refunds due to clerical errors in the tax records. The Board has determined your request does not involve an overpayment due to a clerical error. For request for refunds that do not involve a clerical error, the request must be filed with the county commissioner. Therefore, your request for refund has been forwarded to the county commissioner's office. If you have further questions or concerns on this matter, you may contact our office at 706-857-0737, Monday-Friday, 8:30 a.m.-5:00 p.m.

Approved 11/24/2010 by Board to be mailed

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 that names are identifying one and the same person.

Findings: documents indicate names are identifying one and the same person.

Recommendation: have owner provide more information. Letter be sent to owner requesting verification of names being the same person.

Waiting for response

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

- i. Contention: Owner has been trying to sell this property with no luck doing so: Owner contends that appraisal of \$424,687.00 is not reflective of current market.
- ii. Determination: Mr. Board reviewed and agreed with the value. Owner to come in and meet with BOA to document his position.
- iii. Board reviewed and agreed with the value. Meeting scheduled with Mr. Hughes.
1. Mailed letter to Mr. Hughes to meet with BOA at his convenience – waiting for his response.

Waiting for Mr. Hughes to

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

Contention: Owner contends 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. Notice sent out prior to letter requesting signature for appeal withdrawal

Letter of explanation of above typed for BOA review.  
BOA reviewed and approved letter to be mailed.

f. **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.

Wanda spoke with Mr. Anderson by phone on November 22, 2010 – He stated that both pieces of property belong to him which he purchased at different times and was not aware that the names were different on the deeds. He will sign letter sent to him or come in to sign if he can't find the letter and pay recording fee.

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

- i. Contention: Owner's are contending the property tax assessment is incorrect and they want to appeal.
- ii. 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 mail by July 15. Roger had written the date received 7-15-2010 at the top of 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.
- iii. 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.

UPDATE: Johnny Pledger spoke with Mr. Breasbois 11-19-2010 – Mr. Breasbois does not wish to meet with BOA – Johnny recommends forwarding to BOE if our Board's decides no change.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

Take item off agenda per BOA

**VII. NEW BUSINESS:**

**a. Appeals:**

**31-15: Durham, Edward W.: 2010 appeal:**

Contention: property under appeal is a 274.8 tract with a house and farm buildings. Property was appealed to BOE in 2008. BOE heard appeal and made decision 03/10/2010 to set the house value at \$100,000 and leave the land value as set by the BOA.

Findings: A notice of value for tax year 2010 was sent to owner indicating a previous value of \$531600 which was the value before the BOE decision and a current value of \$502,247 which also did not reflect the BOE decision. The house portion of the current value was \$ 121,605. The BOE reduced the house value from \$150,958 to \$100,000 for tax year 2008. Under the conditions of O.C.G.A. 48-5-299 the house value should have remained \$100,000. The computer records did not get updated to reflect this BOE decision before the notices of value were printed and mailed for tax year 2010. The value set by the BOE for the house is lower than the value estimated due to the value reduction for tax year 2010 on residential properties. The value estimate due to the reductions in residential properties for the house is \$121,605.

Recommendation: adjust the value to the value set by the BOE 03/10/2010 for tax year 2010.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**S41-LT2: Agnew, John A. : 2010 appeal:**

Contention: "owner contest that his property value is too high and wishes to appeal the assessed value."  
 Owner submitted copy of closing statement where property was purchased from Federal Home Mortgage Corp for a contract price of \$24,900.

Findings: property is a house on a one half acre lot in Cedar Estates in Summerville. Cedar Estates is south of Selman Avenue at its east end. The owner was sent a notice of value change for tax year 2010. The notice indicated the value has been reduced from \$79,800 in tax year 2009 to \$65,590 for tax year 2010. Due to the reduction in house values county wide, the subject house value was reduced from \$73,080 to \$58,870 for tax year 2010. The house is valued for tax year 2010 at \$49.06 per square foot. Comparables of similar houses range in tax value per square foot from \$42.13 to \$57.10 with a median of \$44.57 per square foot. Based on the grades of comparable houses in study, the subject house belongs above mid range and is valued in line with the comparables. The subject is a grade 100 and the comparables in the study below mid range are grade 95. The sale price of the subject at \$20.75 per square foot is well below the sale price per square foot of similar properties in the study. This low sale price per square foot is typical of bank sales.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Barker

Vote: all in favor

**63C-33: Hall, Sonya: 2010 appeal of the P.K. Teal Estate:**

Contention: owner says: "the house is falling in...the floor is gone...the roof is caved in... there is no way to fix the house...needs torn down."

Findings: property is a 0.62 acre lot with a dilapidated house and a mobile home located thereon. The value of the property did not change from tax year 2009 to tax year 2010. Therefore, no notice of value change was sent. No change was made because the house is already classified as being in very poor condition. The house is sound valued at \$2,880. The total property value for the house and the land is \$6,896. The mobile home is on the record as a non-homestead mobile home and not part of the \$6,896 value. Reviewers have determined the owners' contention is correct. The house is falling down and cannot be repaired. Because no return was filed, value was not changed and no notice of value change was sent there are no legitimate grounds for appeal. However, owner did file an appeal before the deadline and reviewers suggest adjusting the house value to \$0 for tax year 2010.

Recommendation: send letter informing no grounds for appeal on tax year 2010. Adjust value to reviewers' suggestion for tax year 2011. Determine if owner still lives in mobile home. If owner still lives on property, classify mobile home as homesteaded.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: one opposed – Ms. Crabtree

**49-50: Howard, Larry: 2010 appeal:**

Contention: owner feels value is too high compared to other shopping centers. Owner also submitted documentation that BOE had set values of comparable buildings at a lower value.

Findings: property is 19.62 acres with a shopping center located thereon. The value of the property as a whole is \$2,796,758. Land is valued at \$405,866 and the buildings at \$2,390,892. These values have been on the subject property for tax years 2006 through the current tax year. Based on information presented by reviewers, the subject building is valued at an overall value per square foot of \$24.55 per square foot. Several comparables are presented in reviewers study. However, the summary in the reviewers study is to "see BOE and BOA decisions". This comment seems to be pointing to a conclusion that 2 of the most comparable properties in the study have been reduced in value due prior decisions by the BOA or BOE. Also, the suggestion made by reviewer is to review past BOA and BOE decisions. The basic common

denominator seems to be that the comparable properties affected by prior decisions have been vacant for an extended period of time. The 3 most comparable properties in the study in style of construction, materials and size is Ingels, Bi-lo, and the building currently occupied by Marvin's. The overall building value per square foot for Ingels is \$28.50, the value for Bi-Lo is \$18.39 and Marvin's is \$10.07 per square foot. If Bi-Lo and Marvin's had not been adjusted, the building values per square foot would have been: Bi-Lo \$42.88 and Marvin's \$31.32. Overall values per square foot values including land and accessories are: Subject - \$30.94, Ingles-\$35.49, Bi-Lo - \$52.50, Marvin's - \$37.57. The indication, therefore, is that the subject is valued at the low end of the range of the most comparable properties in the study.

Recommendation: Leave subject value as notified for tax year 2010.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**T23-18: Pledger, Johnny R. & Joyce: 2010 appeal:**

Contention: owner requests the following: "Please allow BOE to review record card only!"

Findings: subject is an approximate 0.38 acre lot with a house, a garage and tool shed. The property had a total value of \$80,319 for tax year 2009 and a notice of change was sent indicating a change for tax year 2010 to \$67,190. The building value reduced from \$76,469 in tax year 2009 to \$63,340 for tax year 2010. The house is valued at \$42.12 per square foot in a list of comparables ranging from \$36.09 to \$44.34 per square foot with a median of \$39.99. Three of the four comparables in the study are in the same subdivision and sold in the years 2007 and 2008. These sold from \$56.70 to \$76.08 per square foot. On the west side of the neighborhood a house sold in 2009 for \$15.87 per square foot. This sale was a bank sale.

Recommendation: honor owners' request, leave value as notified for tax year 2010 and send on to BOE.

Motion to send to BOE with all data

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**40-2: Elrod, William R. & Michelle Lee Elrod: 2010 appeal:**

Contention: owner states: "I would like to appeal 2010 tax return". Owner filed a return for tax year 2010 on the subject property for the amount of \$146,000.

Findings: property is approximately 4.76 acres with a house, pool and utility building. The property tax value in tax year 2009 was valued at \$208,822 and a notice of value was sent indicating a reduction of value to \$162,063 for tax year 2010. Also, reviewers indicated previous Board decision had resulted in "a previous 10%age point reduction in physical value". The house is valued at a value per square foot of \$53.83. Lists of comparables indicate similar houses valued in a range of \$46.22 to \$67.35 per square foot with a median of \$62.82. The overall property (house, land, pool and utility building) is valued at \$70.76 per square. Similar properties that sold have a sale price per square foot ranging from \$55.58 to \$89.76 with a median of \$64.54. The land is valued at \$4,620 per acre in a list of 7 of comparables ranging from \$1,400 to \$4,620 with a median of \$4,620. 2009 sales of tracts less than 25 acres had a median sale price of \$4,228 and an average of \$10,195 per acre. The property is valued in line with similar properties and within the range of market.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: one opposed – Ms. Crabtree

**51-38A: Morris, J. V. & Betty: 2010 appeal:**

Contention: owner says that his "property value is too high – the only improvement he has made is painting".

Findings: property is a 5 acre tract with a house and pool on Lick Skillet Road. Notice of value change sent indicating value increased from \$131,964 in tax year 2009 to \$148,380 for tax year 2010. The increase in value was due to the house being at a different stage of completion. It suffered fire damage in 2007. The house went from \$108,864 in 2009 to \$125,280 for tax year 2010. The house is valued at \$53.08 per square foot. A list of comparables ranging from \$55.93 to \$83.73 have a median of \$64.33 per square foot. Sale prices of the comparables in the list range from \$74.28 to 102.07 with a median of \$89.27 per square foot. The overall value per square foot of the property as a whole is \$62.87. The land is valued at \$4,620 per acre. A list of 8 comparables range from \$4,200 to \$6,652 per acres with a median of \$4,619. Tracts of land less than 25 acres that sold in 2009 had a median sale price per acre of \$4,228 with a median sales assessment ratio of 0.3831. Therefore, the property is valued in line with similar properties and market

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**38-82: Morris, J. V. & Betty: 2010 appeal:**

Contention: owner is filing an appeal on property in conjunction with application for conservation covenant. Land is being used to grow timber.

Findings: property is a vacant 12 acre tract west of Summerville in Cooper Heights near the west end of Sunset Lane. Land was valued at \$41,280 for tax year 2009. No change in value occurred. Therefore, no notice of value was sent. The value is still \$41,280 for tax year 2010. Because no return was filed, no change was made in value and no notice of value sent, no grounds for appeal exist. The property is valued at \$3,440 per acre. A list of comparables range from \$2,460 to \$6,000 per acre with a median of \$3,060. Sales of tracts in 2009 less than 25 acres have a median of \$4,228 per acres and a median sales assessment ratio of 0.3831.

Recommendation: Because no grounds for appeal exist, the condition to file a covenant application in conjunction with or in the place of an appeal does not exist. Therefore, a letter covenant denial should be sent with instructions for appeal and for filing for a covenant for tax year 2011.

Motion to accept recommendation

Motion: Mr. Barker

Second: Ms. Crabtree

Vote: all in favor

**S36-22: McWhorter, Robert O.: 2010 appeal:**

Contention: owner says he filed an appeal by e-mail on July 18<sup>th</sup>, 2010. He also, indicated he had not heard anything from the appeal and the office has no record of the filing.

Findings: the property in question is approximately 1.71 acres with house on Rome Blvd. on the east side of Summerville. The value was set by the BOE in 2007. Because values are "frozen" and cannot increase without changes to the property until after the year 2011, the value was not changed and no notice of value change was sent for tax year 2010. However, owner filed an appeal by e-mail dated July 18<sup>th</sup>, 2010. The e-mail went to [taxchatt@lmjc.net](mailto:taxchatt@lmjc.net). This e-mail address was made unavailable to use some time in the summer and many e-mails were not received that were sent to this address. Owner forward the original e-mail to [taxchatt@windstream.net](mailto:taxchatt@windstream.net) on November 19, 2010 and requested the Board of Assessors consider his concerns. His concern is that he did not get the value reduction that other home owners got with the residential value reduction. The tax value was \$141,729 for tax year 2009 and remained \$141,729 for tax year 2010. This is the value set by the BOE for tax year 2007.

Recommendation: send letter indicating lack of grounds for appeal.

Motion to accept recommendation:

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

**7-7A: Massey, Charles E.: 2010 appeal:**

Contention: owner sent letter stating: "I want to contest the value of my property per acre on account #380750-10 map & parcel # 778. My phone numbers are home-706-862-6149 and work – 706-862-2002. Thank you, Jerri Massey."

Findings: property is a 2 acre tract with house on Massey Road west of Menlo. Owner checked both buildings and land on appeal form. Therefore, both were examined in review process. A notice of value was sent for tax year 2010 indicating a reduction in value from \$144,245 for tax year 2009 to \$118,856 for tax year 2010. The reduction was in the building value. It decreased from \$130,565 in 2009 to \$105,176 for tax year 2010. The land value remained unchanged from tax year 2009 to 2010.

The house has a full finished basement living area and therefore, according to the reviewer, has a value per square foot that appears inflated. That value per square foot is \$70.12 with a list of comparables from \$42.13 to \$57.10 with a median of \$44.57 per square foot. However, when the subject and comparables are compared on a main floor living area only, the value per square foot is \$48.29 with a list of comparables ranging from \$38.51 to \$55.27 with a median of \$42.52 per square foot. Reviewer indicates subject appears to be in line with similar grade 100 comparables in list of comparables. Also, the subject appears to be in line with the sale price per square foot of comparables in the list. Those comparable overall sale prices per square foot range from \$21.41 to 117.81 with a median of \$54.34. In the list of 7 comparables, 3 of the comparables are bank sales.

The land is valued at \$6,840 per acre. A list of 11 comparables range from \$1,760 to \$6,840 per acre with a median of \$5,000. The subject is valued per acre above the median. However, 5 of the comparables are the same value per acre as the subject.

Recommendation: leave subject as notified for tax year 2010.

Motion to set land value at \$6,000  
 Motion: Mr. Richter  
 Second: Mr. Barker  
 Vote: all in favor

**47A-61: Turner, James D. & Deloris A.: 2010 appeal:**

Contention: owner sent a signed note that only states "Notice of request for appeal of property tax assessment". The note identifies the property as map 47A-61 land being lots 21 through 26 block B of the Oak Hill subdivision in Land Lot 66 District 6.

Findings: the property appealed is a 0.72 acre lot with a house in the Oak Hill subdivision just west of the Trion Town limits. The owner was sent a notice of value change for tax year 2010 indicating a change in value from \$82,000 to tax year 2009 to \$70,153 for tax year 2010. The building value decreased from \$77,725 to \$65,878 for tax year 2010. The land remained the same in 2010 as 2009.

The subject house is valued at \$44.83 per square foot. A list of comparables range from \$33.79 to \$49.33 with a median of \$39.04 per square foot. The overall value per square foot is \$49.54. The sale prices per acre in the list of comparables range from \$36.88 to \$73.41 with a median of \$54.47 per acre. The subjects' house tax value per square foot is above the median tax value per square foot of comparable houses while the subject overall value per square foot is below the comparables' median sales price per square foot.

The land is valued at \$5,937 per acre. The list of comparables range from \$7,643 to \$7,902 per acre with a median of \$7,902. The above findings indicate the subject is in line with similar properties.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation:

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

**S15-10: Hill, Eddie: 2010 appeal:**

Contention: owner filed appeal contending the property is valued too high.

Findings: subject property is a 0.33 acre tract with a house on Peachtree Street in Summerville. Notice of value for tax year 2010 sent indicating the value was reduced from \$24,341 in tax year 2009 to \$20,088 for tax year 2010. The house value was reduced from \$21,866 to \$17,613 for tax year 2010.

The house is valued at \$20.29 per square foot. A list of comparable properties range from \$13.59 to \$37.01 with a median of \$24.58 per square foot. Reviewers inspected house 01/14/2010 and determined the house is in very poor physical condition. The last time the house had been visited was 06/20/2007. At the time of the 2007 visit the data entered into the system was a 58% physical condition indicating the house was above the standard minimal living condition of 40%. Reviewers have currently estimated a physical condition of 28% with total house value of \$8,503 and a house value per square foot of \$9.79. This puts the subject house below the low end of the range of the comparables. However, the photos in the study seems to indicate it belongs at the low end.

The land is valued at \$2,475 for the 0.33 acres or \$7,500 per acre. A list of comparable tracts range from \$6,205 to \$9,654 with a median of \$7,500 per acre.

Recommendation: adjust subject house to \$8,503 and leave the land as is for tax year 2010.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**P07-27: Hill, Eddie James: 2010 appeal:**

Contention: owner filed an appeal stating "the property value is too high".

Findings: notice of value was sent to owner indicating the property value was reduced from \$34,924 for tax year 2009 to \$28,821 for tax year 2010. The value of the house decreased from \$31,827 to \$25,724 for tax year 2010. The land value remained the same at \$3,097 for tax year 2010.

The house is valued at \$21.02 per square foot. A list of 8 comparables range from \$23.33 to \$36.33 with a median of \$26.67 per square foot. The sale prices per square foot for the 8 comparables have overall values ranging from \$22.24 to \$49.38 with a median of \$33.69 per square foot while the house overall value per square foot is \$23.54.

The land is valued at \$3,097 with a value per acre of \$6,732. A list of 12 comparables range from \$5,093 to \$7,464 per acre with a median of \$7,090.

The subject property, therefore, is valued within range of comparable tax values and sales prices.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**15-46: Shaw, Lige Ray: 2010 appeal:**

Contention: owner states: "I wish my property to be valued at the same levels of present land sales. The Will Hair property was sold in mid June and shows an accurate value of land in my area. This property lies within 1 to 2 miles of my property and lays similar to my property or better.

Findings: property is a 61 acre tract with a double wide mobile home residence and a garage. The property is located at 4577 Highway 337 north east of Menlo. The owner was sent a notice of value change for tax year 2010. The notice indicated the value reduced from \$190,498 in tax year 2009 to \$190,120 for tax year 2010. The land value is \$164,615 and the building value is \$25,505.



The buildings are a double wide mobile home and a garage. No concern was expressed by the owner concerning the buildings. Therefore, no study was done on them.

The land is valued at \$2,698 per acre. A list of 15 properties around the subject range from \$2,555 to \$4,770 with a median of \$2,877 per acre. In 2009 tracts of land over 25 acres sold in a range from \$1,000 to \$5,000 per acre. The assessment sales ratio for this list of sales is 0.3895. The median sale price per acre was \$2,331. A 2010 sale of property by Will Hair was presented as documentation for the current value of land in the area of the subject property. Mr. Hair sold approximately 136 acres for \$668 per acre. This sale occurred later than the January 1<sup>st</sup> date for estimating values. Other acreage sales occurring in 2010 have a range from \$2,222 to \$3,522 per acre with a median of \$2,478. These 2010 sales seem to indicate the Will Hair sale may not be a typical sale. The subject property, therefore, seems to be valued in line with similar properties.

Recommendation: leave value as notified for tax year 2010.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**15-91C: Wright, Phillip H. : 2010 appeal:**

Contention: owner feels land is valued too high. He indicates it is valued at \$6,000 per acre. Also, owner requests consideration for Conservation Covenant.

Findings: property is a vacant 12.86 acre tract east of Blowing Springs Road. No notice of value change was sent on tract. The value remained for tax year 2010 as it was for tax year 2009. No return of value is on file. Therefore, this appeal does not seem to be valid. Also, because an appeal cannot be filed, an application for covenant cannot be filed in lieu of or in conjunction with an appeal.

The land is valued at \$4,950 per acre. A list of neighboring properties is valued in a range from \$2,700 to \$5,130 per acre with a median of \$4,859. 2009 sales of tracts less than 25 acres have a median of \$4,228 per acre with an assessment sale ratio of 0.3831. The list contains 42 sales. The subject property is valued near mid range of comparables and mid range of 2009 sales of tracts less than 25 acres.

Recommendation: because of no legal grounds for appeal, send a letter of denial. Also note that the land seems to be valued in line with similar properties and sales.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**VIII. Billing Errors:**

**a. 46-38-LT22: Duncan, Christopher: request for correction of 2010 billing:**

Contention: current owner purchased property 04/15/2010. Deed describes property as being approximately 2.18 acres. 2010 tax bill #11439 is based on 2.36 acres. Current owner request correction of bill.

Findings: 2010 tax bill #11439 is based on 2.36 acres. It should be 2.18 acres. The original value is \$12,980. The corrected value should be \$11,990. The deeds and plat support current owner's contention that there is only 2.18 acres in the tract.

Recommendation: correct 2010 tax billing #11439 as requested by current owner.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**IX. Conservation Covenants: No applications to present**

**X. Exempt Properties:**

**a. 75-L31: Oak Hill Baptist Church: 2010 application for tax exempt status:**

Contention: property used for services of Oak Hill Missionary Baptist Church.

COPY

Findings: property is across road from church building. Property used for extended parking. Board approved exemption on 08/18/2010 for tax year 2010. See minutes of said meeting.

Recommendation: sign off on approval.  
Board accepted and signed

**XI. Information Items & Invoices:**

- a. Mail: Georgia Department of Revenue: Chairman of Board of Assessors
- b. Employee Refund Request: Wal-Mart: 11/18/10: Johnny Pledger: 200 watt Converter: Purchase Price: \$41.60 – Receipt attached – Board approved and signed.
- c. Tax Assessors Website: Qpublic.net: Invoice: 101160: Date 11/19/2010: Balance Due \$625.00 - Board approved and signed.

**XII. Personal Property:** No items to present

**XIII. Refund Request:**

**a. 8-1-T4: Kennedy, Thomas H.: Tax Years 2007, 2008, 2009 and 2010:**

Contention: Owner contends that the taxes on his property for the above years have been incorrect due to an error in our system. Mr. Kennedy is asking for a refund for 2007 through 2009 and his 2010 tax bill to be corrected.

Determination: His access code has been 05. It should have been 55. This error caused his taxes to be higher for the above years.

Recommendation: Cindy Finster is recommending approval of this change.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

**b. S41-58-L18: Key, Christopher: Tax years 2007, 2008, 2009 and 2010.**

Contention: Owner contends that he has been paying taxes on 1.28 acres for the past five years. However, he only has .64 acres.

Determination: After checking this property in our records it had an incorrect land class so the owner is correct. Mr. Key is requesting a refund for these years ( I did explain to Mr. Key we can only go back 3 years) and have his 2010 tax bill corrected.

Recommendation: Cindy Finster is recommending approval of this change

Need more detail - Board instructed that file be rechecked in next weeks meeting

Mr. Barker will not be attending meeting December 1, 2010.

Meeting adjourned: 10:20 a.m.

Mr. Bohanon adjourned meeting

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

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