

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 15, 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. **Attorney to discuss: 84-7: Roberson, Jack: 2009 appeal:**
County attorney presented owners offer to settle appeal.
Mr. Barker made motion to accept - Second: Mr. Richter -Vote: all in favor
- III. Old Business:
 - A. **BOA Minutes:** Meeting Minutes December 8, 2010 - Board reviewed, approved and signed.
 - B. **BOA/Employee:** Board members received checks
 - C. **Assessors Office Budget:** Stay on the agenda to be reported on monthly after receiving monthly printout from Jason Winters, Commissioner.
- IV. Appeal Report: No Update
 - A. Appeals Filed – 100
 - B. Appeals Reviewed by BOA – 60
 - C. Appeals Remaining – 40
- V. BOE Report:
 - A. Total Cases – 32
 - B. Cases Reviewed – 9
 - C. Total Remaining – 23
- VI. Employee Group Session: Next session due March 2, 2010 – Board acknowledged
- VII. Employee Reviews: Annual reviews due at end of December – Board acknowledged
- VIII. Pending Appeals, letters and other items:
 - A. **53-11A: Holder, Darrell Hoyt:** Request for continuation of covenant by Linda Black (Power of Attorney) for Mr. Holder:
 - a. Covenant continuation filed December 3, 2010 for Darrell Holder
 - b. Recording fee has been paid
 - c. Covenant filed and signed by Linda Black-POA
 - d. This parcel has 55 acres already under existing covenant

Board reviewed - letter on 12-8-2010 to be sent requesting signature of Mr. Holder

Letter to be revised

Board reviewed revised letter and approved to be sent

Motion to send letter: Mr. Barker

Second: Mr. Richter

Vote: all in favor

- B. **47-104: Sumner, Richard E. and Melanie:** Request for Covenant 2010:
 - a. Covenant filed February 19, 2010
 - b. Recording fee has been paid
 - c. This parcel is 7.5 acres and there is no verification of agricultural use
 - d. Suggestion: Covenant applications 10 acres or less have been denied with letter of GA code attached.

Board reviewed letter requesting agricultural use verification - Board reviewed, revised letter and approved.

Motion to send letter: Mr. Barker

Second: Mr. Richter

Vote: all in favor

- C. 74-14: Hughes, Phil: Property Owner would like to meet with BOA:
- a. Contention: Owner has been trying to sell this property with no luck doing so: Owner contends that appraisal of \$424,687.00 is not representative of the current market.
 - b. Determination: Mr. Hughes mailed in a letter requesting meet with BOA to document his position.
 - c. Board reviewed and agreed to an appointment being scheduled with Mr. Hughes.

Mailed letter to Mr. Hughes to schedule appointment at his convenience - waiting for his response.

BOA minutes 12/1/2010 - Letter to property owners requesting response from them within 45 days or their pending appeal will expire.

Letter to be revised 12/8/2010

Board reviewed revised letter and approved to be sent

Motion to send letter: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

VIII. **NEW BUSINESS:**

IX. **Appeals:**

24-54-T24: Cash, Sewell & Jean: 2010 appeal:

Contention: owner states "left of property looking north from road front... west side of property is a hollow... maybe 100 feet of road frontage from hollow. Ridge on backside of property. All drainage from ridge comes down into property making it swampy. Only able to use small portion of property. Compared to other properties surrounding... this property is valued too high due to hollow, drainage and water standing on majority of property.

Findings: property is a vacant 2.64 acre tract on north side of East Teloga Road. Access to property is an approximate 400 foot long access strip that fronts about 50 feet on the road. The property is valued at \$18,058 total value and \$6,840 per acre. Five properties of similar size near the subject are all valued the same per acre. The median sale price per acre for vacant tracts less than 16 acres sold in 2009 was \$4,228.

FEMA flood maps do not indicate a flooding problem with this property.

Topo maps indicate this property is on the same elevation as property to east occupied by a house. Topo indicates both properties have been used as an open field in the past.

Soil maps indicate this property is different from the properties to the east and south that are occupied by houses.

The difference is the soil type. The soil data indicates the subject property has problems that make it less suitable for the location of a house and a sewage system. The soil data indicates the soil type has "moderate" limitations for the location of a house. "Moderate" indicates the site is unfavorable for the specific use, but the limitations can be overcome or minimized by special planning and design. The limitations for septic systems is "severe": meaning one or more of the soil properties or site features are so unfavorable or difficult to overcome that a major increase in construction effort, special design or intensive maintenance is required (See soil data).

Recommendation: adjust the average value per acre of the subject to the average value per acre of the tracts bordering on the west and bordering on the east. This average value per acre is \$4,545 per acre with a total property value of \$11,998.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

26-52: McGuire, Linda & Calvin: 2010 appeal:

Contention: appeal form indicates: "appealing land value. Land valued at \$4,200 per acre. Appellant states this value is too high. Right of way runs through middle of property. Drainage ditch runs through North West part of property. Land is rocky...and cannot be plowed or used for any purpose. Stream runs through South East portion of property. Land around is wet and unusable. Mrs. McGuire states she would not take less than \$2,000 per acre for land."

Findings: subject property is a 8.2 acre tract with a house and out buildings at 4351 Hair Lake Road. The total property value is \$171,743 with a land value of \$34,440 at an average value per acre of \$4,200. Ten other properties around the subject range from \$3,240 to \$6,300 with a median of \$4,557 per acre. All these tracts are valued the same or higher per acre than the subject except one 18.5 acre vacant tract valued at \$3,240 per acre. 42 vacant tracts less than 20 acres sold in 2009 with a median sale price per acre of \$4,228. Adjoining parcel 58 is very similar and is valued the same per acre at \$4,200.

Recommendation: Leave value as notified for tax year 2010. Prepare house study before case goes to BOE.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

40-116: Pledger, Johnny & L Barrett: 2010 appeal:

Contention: Owner requests "please allow BOE to review record card."

Findings: property is a vacant 3 acre tract east of Ga. Highway 100 near address 3600. The property is valued for tax year 2010 at \$13,860 total with a value per acre of \$4,620. The 2009 tax value was also \$13,860 indicating no change in value from tax year 2009 to 2010. Records indicate no return was filed. No notice of value was sent.

Therefore, no valid grounds for appeal exist.

Recommendation: send letter of appeal denial.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

50B-49: Pledger, Johnny & L Barrett: 2010 appeal:

Contention: Owner requests "please allow BOE to review record card."

Findings: property is a vacant 0.61 acre tract in Knollwood Subdivision. The property is valued for tax year 2010 at \$3,444 total with a value per acre of \$5,645. The 2009 tax value was also \$3,444 indicating no change in value from tax year 2009 to 2010. Records indicate no return was filed. No notice of value was sent. Therefore, no valid grounds for appeal exist.

Recommendation: send letter of appeal denial.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

34-7: Pledger, Johnny, Alexander Glover, Leonard Barrett: 2010 appeal

Contention: owner requests "send to BOE to ensure no mistakes". Also, owner interested in Conservation Covenant (see application filed).

Findings: property is a vacant 117 acre tract on east side of Kincaid Mountain. The 2009 property tax value was \$181,688. A return was filed on the property for tax year 2010 in the amount of \$ 57,000. A notice of value was sent for tax year 2010 indicating the current value estimate to be \$150,188. An appeal was filed on 07/07/2010 indicating the owners' contentions as stated above. Property is valued in line with similar properties in area (see study).

Property is valued at lower end of range of vacant large tracts that sold in 2009 (see study).

Recommendation: leave value as notified for tax year 2010. Approve application for covenant.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

6-39: Falulkner, Mike & Debbie: 2010 appeal:

Contention: owner states on appeal form: "We would like to appeal taxes for account #196850 010 Map/Par 6-39. We feel our assigned values are not equitable with surrounding properties".

Findings: subject property is a 40 acre tract with a house east of road at 159 Turkey Ridge Road which leads off to the east from State Line Road. The property is valued at \$ 237,483 for tax year 2010. The land is valued at \$88,400 total value and is \$2,210 per acre. The land is also under the conservation use covenant. The house is valued at

\$149,083. The record indicated no house value for tax year 2010. Therefore, the total value (land) was \$88,400 for tax year 2009. Seventeen properties ranging from 20 acres to 60 acres around the subject have a median of \$2,482 per acre for tax year 2010. The owner presented a list of 10 properties around the subject having a median of \$1,566 per acre. This list however, consisted of tracts with no road frontage as indicated by tax maps and tracts in excess of 100 acres. This list has a median value per acre of \$1,566.

Recommendation: leave subject as notified for tax year 2010. Also, prepare a comparison study on the house before appeal is certified to BOE

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Calhoun

Vote: all in favor

87-31: McDaniel, James Kirt & Sonja Duke McDaniel: 2010 appeal:

Contentions: information on appeal form is as follows: "owner contends that the property is assessed too high. Owner contends that the property is selling for \$1,500 per acre in surrounding area and his property would be about this. His property has no road frontage or water (creeks) it's mostly mountain property. Owner is applying for agricultural covenant".

Findings: property is a 47.62 acre tract with a house at 4124 Haywood Valley Road. The total value for tax year 2010 is \$239,069 with a land value of \$156,596 (\$3,288 per acre) and a building value of \$66,800. The value decreased from 2009 due to a reduction in the house value. Ten properties near the subject have value per acres ranging from \$1,561 to \$3,673 per acre with a median of \$3,201. Two of the properties at the low end of the range may not belong in the comparison. One has an error in the record and the other has no access. If these are taken out of the range, the median changes to \$3,255 per acre. Eleven sales of vacant tracts over 25 acres occurred in 2009 ranging from \$1,000 to \$5,000 per acre having a median value per acre of \$2,331 and a median sales assessment ratio of 0.3895. Five sale of property occurred in near the first of the year 2010 in the same market area as the subject. These sale all being larger than the subject have a sale price per acre range from \$2,222 to \$3,344 per acre with a median of \$2,456 and a median sales assessment ratio of 0.4032. The above data indicates the subject is not valued in excess of similar properties or the sales of similar properties.

Recommendation: leave value as notified for tax year 2010. Approve covenant application on map 87-31.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

81-32A: McDaniel, James Kirt & Sonja Duke McDaniel: 2010 appeal:

Contentions: information on appeal form is as follows: "owner contends that the property is assessed too high. Owner contends that the property is selling for \$1,500 per acre in surrounding area and his property would be about this. His property has no road frontage or water (creeks) it's mostly mountain property. Owner is applying for agricultural covenant".

Findings: property is a vacant 14 acre tract west of the road from 4124 Haywood Valley Road. This property is valued at \$37,296 (\$2,664 per acre) for tax year 2010. The value was the same for tax year 2009. Since the value did not change, no return was filed, no notice of change was sent. Owner therefore, does not have a valid appeal and application opportunity for covenant does not open during appeal period.

Recommendation: send letter indicating there is no valid appeal. Recommend to owner file return and covenant application for tax year 2011.

Motion to accept recommendation:

Motion: Mr. Barker

Second: Mr. Crabtree

Vote: all in favor

8-2-L10: Rhodes, Joseph G. & Mary M.: 2010 appeal:

Contention: owner appealed 2010 property tax value. E-mail was forward by Steve Baker indicating he represents the Rhodes, that the Rhodes' are appealing and that the information had been relayed to Leonard Barrett about the appeal orally. Ms. Rhodes indicated by phone conversation that she feels the subject property is valued too high. She feels that the purchase price is higher than current market value.

Findings: Owner returned value for tax year 2010 at \$80,000. The current property tax value for tax year 2010 is \$139,500. A notice of value was sent for tax year 2010 indicating the value had been reduced from \$150,000 in tax year 2009 to \$139,500 for tax year 2010. According to deed book 544 page 66, owner paid \$95,000 for property in 2008. Seven properties similar to and near the subject have a median property tax value per acre for tax year 2010 of \$150,000. All seven properties a part of the same plated area. These same properties have a median sales price per acre of \$102,238. The sales with this median occurred from 2007 through 2009. Two sales occurred in the year 2010 that have much lower sale prices per acre. Both were bank sales. Owner's purchase price of \$95,000 for 0.93 acres is equal to \$102,150 per acre which is very near the median sale price per acre of other sales indicated above.

Recommendation: adjust subject value to purchase price of \$95,000 for tax year 2010.

Motion to accept as an appeal and accept recommendation:

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

S35-27: Mann, Casey: 2010 appeal:

Contention: Owner filed return dated 04/01/2010 indicating an estimate of value for tax year 2010 of \$78,000. The return also indicates the owner feels the breakdown of the value estimate to be a building value of \$76,000 and a land value of \$2,000. This property is a house and lot located at 85 Espy Street Summerville Georgia. In addition to the return the property owner has submitted the following: a list of properties in the area surrounding the subject, a purchase sales agreement in the amount of \$70,000 for the property, documentation of the insurance coverage on the dwelling in the amount of \$104,000 and copy of purchase settlement statement for the subject property indicating the gross amount due the seller was \$73,500. The property was purchased from the Sue Miller Estate.

Findings: subject property is a house and lot located at 85 Espy Street. A notice of value for tax year 2010 was sent indicating the property was valued for tax year 2009 at \$126,568 and was decreased to \$102,712 for tax year 2010. The house value was reduced from \$122,688 in tax year 2009 to \$98,832 (\$47.86 per square foot) for tax year 2010. The land remained unchanged. The owners' list of 8 comparables has a range from \$28.39 to \$40.11 per square foot with a median of \$ 36.27. The reviewer compiled a list of 18 including the owners' 8) that has a range from \$28.39 to \$50.88 per square foot with a median of \$36.52. The reviewer also compiled a list of tax values for sold properties. This list of 6 properties sold having a tax value range from \$31.23 to \$41.93 per square foot with a median of \$38.47. These same 6 properties have sale prices per square foot ranging from \$35.27 to \$66.33 with a median of \$43.75. The reviewer indicated the following: "the subject house physical condition is somewhat high compared to the sales comparables and Ms. Mann's comparables. The physical condition of the subject has been lowered (for 2011). The reduction in the percentage physical condition on the subject house results in a reduction of house value from \$98,832 to \$89,608 which reduces the total value from \$102,712 to \$93,488 if applied to tax year 2010 as well as tax year 2011. This estimate of value is between the purchase price from the estate in the amount of \$73,500 and the insured value of \$104,000.

Recommendation: adjust the subject to the total value of \$93,488 for tax year 2010.

No action was taken at this time. Board was briefed on this case - they acknowledged that Ms. Mann scheduled her appointment to meet with them on December 22, 2010. Email confirmation available.

Meeting adjourned for 5 minute break

Mr. Bohanon adjourned at 9:50 p.m.

Mr. Bohanon called meeting back to order at 9:55 a.m.

41-41-T7B, 41-55-T7A, 41-121 & 41-121-T02: Railey, Lewis & Alice: BOA denied appeal, covenant and combining parcels

Contention: Owners are requesting to carry these denials to the county Board of Equalization.

Findings:

1. No returns were filed on any of these properties for the 2010 tax year.
2. Properties were not the subject of reassessment for the 2010 tax year.
3. Owners were notified 12/10/2010.
4. No grounds for appeal exist
5. No grounds for covenant application per OCGA 48-5-7.4(j)1
6. No provision exists in the current Georgia Tax Code to allow certification to the Board of Equalization, nor authorizing the Board of Equalization

Recommendation: Notify the Railey's that the Board has no authority to certify this case to the BOEq.

Motion to send notice of no appeal
 Motion: Mr. Barker
 Second: Mr. Richter
 Vote: all

16-29D: Roy, Raymond & Gina: 2010 Appeal

Contention: Owners state their land is valued more than twice the value of land around them.

Findings: Subject is a 3.75 acre tract of vacant land located about 1 mile southeast of Menlo.

No return of value was filed on this property for tax year 2010. There was no change in value for this parcel 2009 to 2010. Therefore no notice was sent on this account.

Recommendation: No grounds for appeal exist for an appeal. M/M Roy should be sent an "appeal status denied" notice.

Board to review, approve or deny

Motion to send notice of no appeal

Motion: Mr. Richter

Second: Mr. Barker

Vote: all

X. Conservation Covenants:

- A. 68-75A: Jones, Quentin & Carly - Board reviewed and approved
 - a. Motion to approve covenant
 - b. Motion: Mr. Barker
 - c. Second: Mr. Richter
 - d. Vote: all in favor
- B. 10-23: Shields, Charles & Regina - Board reviewed and approved
 - a. Motion to approve covenant
 - b. Motion: Mr. Barker
 - c. Second: Mr. Richter
 - d. Vote: all in favor
- C. 41-128-A: Evans, Arthell - Board reviewed and approved
 - a. Motion to approve covenant
 - b. Motion: Mr. Barker
 - c. Second: Mr. Richter
 - d. Vote: all in favor

XI. Exempt Properties: No presentation at this time

XII. Information Items & Invoices:

- A. Chattooga County Tax Assessors: Budget Expenditure Report: PE November 30, 2010: - Board acknowledged
- B. Office Supplies: Office Depot: Invoice Account Code - 53-1100: Amt. Due: \$87.98 – Board approved and signed
- C. Mail to Chattooga Tax Assessors - Notice sent from Atlanta Gas Light Company - Dispute Proposed Assessment – Board acknowledged
- D. Calendar Planners: Received from GAAO: Board members received planners
- E. Christmas Lunch: Office Staff and BOA Members: December 17, 2010:
 - a. Requesting opportunity to close office 12:00-2:00 p.m. - Red Lobster in Rome
 Motion to accept closing for 2 hour lunch upon Commissioner Winter's approval
 Motion: Mr. Barker
 Second: Mr. Richter
 Vote: all in favor

XIII. Personal Property: No items to present at this time

XIV. Refund Request and Billing Errors:

- A. **S28-76: Vicki & Bobby LLC:** Correction of Clerical Error and Request for Refund -
 Contention: Owners state they are being charged with buildings and improvements which are not on their property.

Findings: 08/18/2010 Vicki & Bobby LLC acquired from D & F Rentals a 0.95 acre tract of land located at the southwest intersection of US Highway 27 and Georgia Highway 48. For 2009, this tract account was charged with 5 commercial buildings. This was discovered and questioned by the owners during the fall of 2010. Examination of the acquisition deed (550/514) indicated that the last two of these commercial buildings are on the adjacent parcel. The adjacent tract (S28-75) has been listed as vacant land as far back as the Office computerized records go.

Recommendations:

1. Approve refund for Vicki & Bobby LLC (S28-76) for the 2009 tax year
2. Correct 2010 bill 013239 for S28-76. The record has been corrected for tax year 2011.)
3. N O D adjacent parcel (S28-75/Shirley Fisher) for 2 commercial buildings and paving for tax years 2009 & 2010. The record has been corrected for 2011.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

XV. Request to Combine Property:

- a. **0039E-00000-040-000: Thomas E. & Martha: 2011: Property Combine:**

Contention: Owner would like to have their property combined into one parc.

Findings: Owner currently owns map & parc. 0039E-00000-040-000, 0039E-00000-043-000, 0039E-00000-039-00A. All parcels together equal 14.31 acres. If all parcels were combined into one, highway 100 would run through the middle of the property.

Recommendation: Chad recommends that we combine all of the mentioned parcels into one.

Board to review, approve or deny

Board requesting additional information and file with proper form to sign off on.

- b. **Unknown Properties:** All unknown properties have been changed to zero value as per instructions from BOA. The 6 tracts that requested to be researched have begun but is not yet complete.

Additional information: Mr. Bohanon will not be attending the meeting of December 22, 2010.

Hugh T. Bohanon Sr. Chairman

William M. Barker

David A. Calhoun

Gwyn Crabtree

Richard L. Richter



