

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 2, 2011

Attending: Hugh Bohanon, Chairman
William Barker
Gwyn Crabtree
Richard Richter

- I. Meeting called to order 9:03 am.
 - A. Leonard Barrett, Chief Appraiser – present
 - B. Wanda Brown, Secretary – present
- II. Meeting Minutes October 26, 2011 – The Board reviewed, approved and signed.
 - I. BOA/Employee:
 - a. **Assessors Office Budget:** The Board acknowledged the September budget has not been received.
 - b. **Board member checks:** Board members received checks.
 - c. **Board members to receive mail:** Board members received mail.
 - II. **BOE Report:** Roger will be emailing updates to the Board of Assessors as new information becomes available.
 - a. Total cases certified to the Board of Equalization – 16
 - b. Cases Reviewed – 12
 - c. Total Cases Remaining For Review – 4The Board acknowledged updated report.
 - III. **Employee Group Session:** The Board acknowledged next session to be December 14, 2011.
 - IV. **Exempt Properties:** The Board of Assessor's acknowledged there are no updates at this time.
 - V. **Pending Appeals, letters, covenants & other items:**
 - a. **Map & Parcel 64-93: Owner Name: Allison, Robert E:**
Tax year: 2011 Letter sent for documentation of 10 acres and under parcels.
Contention: Owner filing in lieu of an appeal

Determination: Property owner filed a covenant July 25, 2011 in lieu of an appeal for a new covenant on 8.60 acres. Previous year value \$31,992 – current year value \$31,992. The no change in value indicates this parcel may not be eligible for approving a covenant in lieu of an appeal. Also this parcel is less than 10 acres and does not join the map/parcel 59-52 Mr. Allison has applied for covenant on.

Recommendation: Send the property owner notification of denial of covenant in accordance with Georgia law. A seven day response letter was prepared on 10/27/2011 and mailed on 10/28/2011. A copy is available for the Board to review. Mr. Allison responded to the letter by calling the office on October 31, 2011. He will provide a written statement and pictures of raising timber – there are no sales to document until the trees are ready to harvest.
The Board acknowledged and will make motion upon receipt of pictures provided.

**b. Owner Name: P & P Country Store
Tax Year: 2011**

Determination: Cindy Finster has determined that his store has been vacant for a few years. There has never been a personal property return filed on this store. A flat value of \$100,000.00 was placed on account. Taxes are due for 2008, 2009 and 2010. Cindy Finster has called and also sent the owner of the building (Ronald Padgett) a letter asking him for information on the last person he rented the building to. Mr. Padgett has not returned any type of information.

Recommendations: Cindy Finster is recommending the value on this store be zeroed out since the value is \$100,000.00 and there is no information on the owner.

The Board instructed placing this item on hold pending verification on tax year 2008 and 2009 that there was no store or operating business. Cindy mailed a return to the property owner and then a letter trying to get a response. Cindy then mailed another letter and there is still no response. Cindy Finster then researched this item further and determined that this property is now in the tax sale with Ms. Kathy's office. Cindy has also made several phone calls to the property owner with no success. An IRS agent was in the office inquiring about the property with Cindy.

Motion made to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

- c. **Barnett, Teresa: 64E-71 & 64E-73: 2011 tax year:** Requesting the Board initial correction on the property account review form – appeal intended for both parcels but only one was listed on review and signed by the Board. The Board reviewed, approved and initialed.

NEW BUSINESS:

VI. Appointments: 10 a.m. - SHAMBLIN, WB SR & KEITHA R; 2011; 24-56

Contention: NO specific contention listed in appeal form; however, appellants included a fee appraisal listing value of property significantly less than 2011 appraisal.

Findings:

- Appraisal compares this structure with sales of Manufactured Home properties rather than stick-built structures
- The Department of Driver services *does* list a manufactured home in the names of William & Keitha R Shamblin, purchased in 1984.
- R1 value shows on record going back to 1991 in electronic records.
- Field inspection of 10/28/2011 found no *definitive* indication that structure was of manufactured origin.
 - Structure has an external brick chimney. This is not a standard feature on most manufactured homes. (See note on pre-fab versus masonry fireplaces)
 - Windows and doors appear to be more in line with manufactured home construction.
 - No HUD labels were found on the home. If this is manufactured home then the labels were either removed or covered.

- The only major discrepancy between property detail in fee appraisal and title report is that fee appraisal lists year of manufacture as 1975 and title report lists year of manufacture as 1984.
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- The fee appraisal (dated 01/20/2011) indicates one additional outbuilding, where field inspections of Nov 2007 and 10/28/2011 indicate 2.
- If worked by NADA schedule as a 1984 Horton Summit manufactured home (24 x 56), in “good” condition (fee appraisal lists “average” condition), the base floor value would be \$ 18,189. Adding a fireplace, open porch, patio, and a 1 ton central air system, and house-like siding (\$ 4,362) the indicated FMV becomes \$ 22,552.
- If worked by GSI system as a 2000 Horton Summit (reflecting physical condition of 47%) the floor value would be \$ 16,424. Adding a fireplace, open porch a patio, central air, house-like siding & roofing and an 11 x 22 deck (\$ 5,837) the indicated FMV becomes \$ 22,261.

c) Recommendations: Appellants indicate that structure is a manufactured home. The included fee appraisal is predicated on the structure being a manufactured home. Title report indicates that the Shamblins hold title to a double-wide manufactured home. Based on this data it is recommended that the structure be re-classified as a manufactured home; FMV of the home being \$ 22,261 for the 2011 tax year, the land value remaining at \$ 14,090 for the 2011 tax year, with TWO outbuildings totaling \$ 2,537.

Total recommended FMV for the 2011 tax year would be \$ 38,888.

The current value is \$66,144.

Motion to accept recommendation and have property owner sign request for refund form going back 3 years and correct 2011 billing.

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

VII. Appeals:

a. Appeal Status:

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 112
- iii. Pending Appeals: 121
- iv. Processing: 6

b. Map & Parcel: 29-51-A

Owner Name: Crane, Frank & Mary Whittle

Tax Year: 2011

Owner's Contention: House has well water instead of city water. The ceilings are falling in and the floors are weak.

Determination: Previous reviewer, Anissa Grant determined subject is low compared to comparables, but is not in as good physical condition as comparables. Subject is in need of repairs.

Recommendations: Requesting adding a functional of 85 – house value would be \$51,664 - \$22.96 per sq. ft.

Land study submitted for additional information for BOA's review indicates the following:

- 1) The subject property value is set at \$15,477.
- 2) The median market value for land of five comparables is \$14,269.
- 3) The value per acre of the subject property is \$4,620

- 4) The median range of value per acre of five comparables is \$4,619.88
- 5) Based on the land study of value per acre, the subject is valued in line with the comparables.

Land Study Reviewer: Wanda Brown and Leonard Barrett

Recommendation: Requesting the recommendation on the house is accepted at the \$51,664.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

c. Map & Parcel: M01-25

Owner Name: Bambi Bridges

Tax Year: 2011

Owner's Contention: The subject house was built in 1953. Property owner contends that the tax value should be around \$32,000 - tax value is excessive. The neighborhood has several vacant homes and the adjacent lot a swamp, don't know why.

Determination: According to 2010 sales data the house falls within mid-range of comparables listed between 75-85 grades. Tax value per sq. ft. for subject is \$23.44. The sales have a median price per sq. ft. of \$20.14 and average price per sq. ft. of \$26.84. The subject value per sq. ft. of \$23.44 falls in mid-range of houses in the neighborhood that range in tax value per sq. ft. from \$21.38-\$30.29.

Recommendations: The recommendation is to leave total property value as notified for tax year 2011 at \$38,074.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

d. Map & Parcel: 38-60

Owner Name: Sam Cavin Estate - C/O Gene Cavin

Tax Year: 2011

Owner's Contention: Owner request to apply for agricultural covenant on 28.25 acres in lieu of an appeal.

Determination: The property was previously under the agricultural covenant 1999-2009. The covenant was re-applied for in tax year 2011 but was on hold pending remaining signatures of all parties with interest in the property to be notarized. All signatures have been notarized and the application is complete with the recording fee paid.

Recommendations: Requesting the 2011 covenant for 28.25 acres be approved and signed.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

VIII. Information Items & Invoices:

a. Emails:

- i. GAAO emails from John Scott forwarded to the Board. The Board reviewed.
- ii. Special Offer: EMapsPlus Overview: Cost per year hosting fee \$3,600 – The Board reviewed and discussed and instructed further research.

IX. Personal Property Items:

a. Map & Parcel: T12 PP:II 61

Owner Name: BAKER TEXTILE (goods in holding at Mt. Vernon)

Tax Year: 2011

Owner's Contention: Owner contends that the goods in holding amount reported to us by Mt. Vernon are incorrect. Mt. Vernon reported a value of \$2,464,988.00. The value should have been \$938,229.00. (difference is \$1,526,759.00)

Determination: On October 14th I received a phone call from a representative of Baker Textile asking about the amount of their tax bill. I gave them the amount Mt. Vernon had reported them as having goods in holding at the beginning of 2011. The representative told me they did not have that much inventory there. I explained they would need to contact Mt. Vernon about this difference. I was contacted Mr. David Alexander of Mt. Vernon letting me know that he had received an e-mail from Mr. Charles Cohen of Baker Textile and that the information provided to me from Mt. Vernon was incorrect. I told Mr. Alexander he would need to send me documentation showing the correct value Baker Textile had as goods in holding. (e-mails attached)

Recommendations: Since this is such a big difference in the amount reported by Mt. Vernon and the corrected amount I am asking the BOA to make a recommendation on this matter.

The Board instructed obtaining another report of correct value between January 2010-December 2010 and January 2011 to present if applicable.

X. Public Utilities: Change of Assessment Notice: Tax Year 2011: Requesting review by the Board of Assessors and signature of Hugh Bohanon, Chairman.

- a. Motion to accept Public Utility Assessment Notices
- b. Motion: Mr. Richter
- c. Second: Mr. Barker
- d. Vote: All in favor
- e. Signed and approved by Hugh Bohanon, chairman to the Board of Assessors

XI. Tax Record Errors:

a. Map & Parcel: 15-48E

Owner Name: Bolden, Terry & Jean

Tax Year: 2011

Contention: Owners property has not changed, however the value increased.

Determination: Residence is a mobile home with additions not "site built" house. According to tax records the property was changed July, 2010 to a Mobile Home conversion. This adjustment would convert the mobile home to a house causing the value to increase.

Note: This item is being submitted on an appeal form and was not intended to be an appeal. This form was used in order to give the property owner a signed document for maintaining records and a way for tracking in our office. Requesting review and discussion of what type of form should be used in a case of no appeal/late appeal.

Recommendation: Requesting approval for 2012 tax record to be corrected and tax bill adjusted for tax year 2011.

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

XII. Addendum:

- a. **Map & Parcel:** 00037-00067-038-L09
Owner Name: Ragland Developing INC
Tax Year: 2011

Determination: Chad has determined that according to Deed Book 521 Page 183, Ragland Developing Inc no longer owns this property. This account has been a duplication of 00037-00000-067-L09 since 2008.

Recommendations: Chad recommends deleting this account for tax year 2012 and delete the bills for tax year 2010 and 2011, which have not yet been paid. The tax bills for 2009 & 2008 have been paid. Chad recommends refunding this account for the tax year 2008 & 2009.

Tax Bill #

00037-00067-038-L09

2011 - 10326 / 2010 - 10328 / 2009 - 10247 / 2008 - 10226

Motion to accept recommendation

Motion: Mr. Barker

Second: Mr. Richter

Vote: all in favor

- b. **Signature Interior Woodwork** – A letter was prepared to be reviewed by the Board before mailing to Signature Interior
- i. The Board reviewed and instructed sending the letter.

- c. **Map & Parcel:** 6-39
Owner Name: Faulkner, M. G. Sr. and Deborah
Tax Year: 2007 and 2008
Contention: Request for refund for tax years 2007 and 2008

Determination: This property was coded as good access for the tax years 2007 and 2008 when it should have been no access. After mapping research it has been determined that the property should in fact have the no access code.

Recommendation: Requesting approval for 2007 and 2008 refund for map/parcel 6-39.

Motion to do field visit for access verification

Motion: Ms. Crabtree

Second: Mr. Richter

Vote: all in favor

Board members instructed checking tracking on how many refunds are due to office errors – Leonard has a spreadsheet he can email to the Board showing refund tracking.

XIII. Meeting adjourned – 10:10 a.m.

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

