

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of January 11, 2012

---

Attending: William M. Barker, Chairman  
Hugh T. Bohanon Sr.  
David A. Calhoun  
Richard L. Richter

---

- I. Meeting called to order 9:01 am.
- A. Leonard Barrett, Chief Appraiser - present
  - B. Wanda Brown, Secretary - present
- I. **BOA Minutes:**
- a. **Meeting Minutes January 4, 2011** – The Board of Assessor’s reviewed, approved and signed.
- II. **BOA/Employee:**
- a. **Assessors Office Budget:** The Board acknowledged the December budget has not been received.
  - b. **Checks:** Board members received checks.
  - c. **Mail:** Board members received Georgia Property Tax News.
  - d. **Name tag:** Mr. Bohanon received a new name tag.
- III. **BOE Report:** The Board acknowledged there are no updates to report.
- IV. **Pending Appeals, letters, covenants & other items:**
- a. **Map & Parcel: L02 54**  
**Owner Name: Donna Cantaway**  
**Tax Year: 2011**

HOLD

Owner’s Contention: Owner contends the house value is too high  
*Cindy corresponded with the property owner and contacted her by phone. The property owner would like to prepare her own research for the file before the Board of Assessor’s makes any final decision. The Board of Assessor’s acknowledged this item is still on hold as of January 11, 2012.*

**NEW BUSINESS:**

**V. Appeals:**

- a. **Appeal Status:** Updated 01/03/2011
  - i. Total appeals taken: 233
  - ii. Total Appeals Reviewed by the Board: 146
  - iii. Pending Appeals: 87
  - iv. Processing: 12

**The Board acknowledged the appeal status**

**b. Map & Parcel: 55-52-L20**  
**Owner Name: OWENS GLENDA JOYCE**  
**Tax Year: 2011**

**Owner's Contention:**

1. Taxes are all paid on subject property.
2. Has tax bills attached to back of his billing in the name of Richard Tucker. Does not think the Richard Tucker billing is connected with his property.

**Determination: property records indicate the following:**

1. Property is located in land lot 144 District 6 Section 4.
2. Property is described in deed book 512 page 70. This is the deed by which current owner acquired the property.
3. Subject property is described in deed book 350 page 70 by which the prior owner acquired the property.
4. Property was taxed in the name of the prior owner (William Sweatman) for tax years 2001 through tax year 2006. See 2001 bill number 12572, 2002 bill number 12701, 2003 bill number 11967, 2004 bill number 12062, 2005 bill number 12110 and 2006 bill number 12161.
5. Description on W. Sweatmans' billings indicated lot 18 as the lot number for the subject property. In tax year 2009 under the billing name of Glenda Joyce Owens, the description on the billing was changed to lot 20. However, the deeds into both persons names describe the same property. See deeds and map attached.
6. Property was taxed in the current owners name (Glenda Joyce Owens) for tax years 2007 through 2011. See 2007 bill number 9292, 2008 bill number 9335, 2009 bill number 9360, 2010 bill number 9425 and 2011 bill number 9414.
7. Checked internet clerk of court records and determined no property deeded into the name of Richard Tucker.

**Conclusion:**

1. Property was taxed in the name of William Sweatman from 2001 through 2006.
2. Property was taxed in the name of Glenda Joyce Owens from 2007 through the current year.
3. The billing in the name of Richard Tucker for 55-52-L20 would not be associated with the Glenda Joyce Owens tax billing unless it were a duplicate billing.

**Recommendations:** Research tax history for tax years 2001 through 2006 on all other lots in subdivision to determine if the billing in Richard Tucker is just billed in the wrong name or if it is a duplication of another account.

**Reviewer's Signature:** Leonard Barrett      **Date:** 01/05/2012

**Motion to accept recommendations:**

**Motion: Mr. Richter**

**Second: Mr. Calhoun**

**Vote: all in favor**

**c. Map & Parcel: 72-25**  
**Owner Name: Dawson, Kenneth Lee Sr**  
**Tax Year: 2011**

**Contention:** Property owner is appealing value

**Determination:** The total market value of 40.18 acres with 2 houses is \$299,756.00 a decrease of \$56,926 from previous year at \$356,682.

**Building 1:**

- 1) The tax value of building 1 is \$37,014 with 1,008 square feet with \$36.72 as price per square foot.
- 2) The average/median price per square foot of the market comps is \$34.00.
- 3) Building one is above range compared to four houses in the market study.

**Building 2:**

- 1) The tax value of building 2 is \$101,477 with 2,464 square feet with \$41.18 as price per square foot.
- 2) The average tax value of comparables is \$87,091 with an average of 2,045 square feet and average of \$43.00 per square foot.
- 3) Building two is just below average and median price per square foot as shown in a 4 house comparable study.

Recommendation: Leave building two valued as notified and adjust building one to average tax value of \$35,689 or \$34.00 per sq. ft.

Reviewer: Wanda Brown

**Motion to accept recommendation:**

**Motion: Mr. Calhoun**

**Second: Mr. Richter**

**Vote: all in favor**

**d. Map & Parcel: 72-25 – Land Review**  
**Owner Name: Dawson, Kenneth Lee Sr**  
**Tax Year: 2011**

**Determination:** property records indicate the following:

**1. SUBJECT TAX VALUE**

- a. Owner of subject property was sent notice of value change for tax year 2011 indicating the value for tax year 2011 is \$299,756 and the prior year value was \$356,682.
- b. The land is valued at \$161,265 and the improvements at \$138,491.
- c. The property is approx. 40.18 acres east and west of Gore Subligna Road valued at \$4,014 per acre (\$161,265/40.18ac) for tax year 2011.

**2. LAND TAX VALUE COMPS**

- d. Eighteen properties along the Gore Subligna Road were selected to compare to the subject property.
- e. These properties ranged in size from approx 30 acres to 142 acres with tax value per acres ranging from \$3,153 per acre to \$5,175 per acre.
- f. The median value per acre of the comps is \$3,789 and the average is \$3,800 per acre.
- g. The subject property is just above the median and average values per acre at \$4,014.

**3. LAND SALES**

- h. Approximately eight tracts of land sold in the year 2010 ranging in size from approx. 25 acres to 211 acres.
- i. The sale price per acre of these tracts ranged from approx. \$598 per acre to \$ 3,270 per acre.
- j. The median price per acre of these sales is \$2,406 and the average is \$2,073 per acre.
- k. Three of these sales are bank liquidation sales. The sale prices per acre for the liquidation sales were \$2,354 (map 83-58) per acre, \$1,430 (map 81-28C) per acre and \$1,317 (map 81-28) per acre. These liquidation sales are located in the Subligna and Dry Creek area.

**4. SUBJECT LAND CHARACTERISTICS**

- l. Property is listed in tax records as being 40.18 acres east and west of Gore-Subligna Road with the owners' residence located thereon.
- m. All of the property is cleared agricultural land except approx 4 acres of wood land in the south east corner.
- n. None of the property is located in the flood zone according to the FEMA flood zone map.
- o. The subject property is under a conservation covenant beginning in the year 2008.

**Conclusion:**

**5. LAND CONCLUSION**

- p. The subject has a tax value within the range of other properties along the Gore-Subligna Road.
- q. The subject is valued approximately \$1,660 per acre above the highest bank liquidation sale of \$2,354 per acre and \$744 per acre above the highest sale price per acre of \$3,270 per acre in the Subligna-Dry Creek area. These tracts however, are not located along the Gore-Subligna Road. The highest sale price per acre is in the Farmersville area and the lower (the bank liquidation) is in the Little Sand Mountain area.

**Recommendations:** Leave land value as notified for tax year 2011 at \$161,265 (\$4,014 per acre) for tax year 2011.

**Motion to accept recommendation:**

**Motion: Mr. Calhoun**

**Second: Mr. Richter**

**Vote: all in favor**

**VI. Invoices and Information Items:**

- a. **Invoice Concerns:** RJ Young: Information packet forwarded to the Board of Assessors via email – *The Board of Assessor's acknowledged and discussed.*
- b. **January Backup:** GSI: Invoice #8740: Invoice Date 1/5/2012: Amount Due \$40.00 – *The Board reviewed, approved and signed.*
- c. **Regions Bank:** Public funds savings: October 1, 2011-December 30, 2011: Ending Balance: 545.02: January 5, 2012 - \$156.00 covenant recording fees withdrawn: There are eight remaining covenants to be recording at \$96.00: Remaining balance once all covenants are processed - \$293.02. There is an addition to the total counting the cash box (used for change). *The Board acknowledged.*

**VII. Additional Items discussed:**

- a. Mount Vernon Mills BOE hearing has been set for January 25 at 4:30 p.m.
- b. Mr. Barker, newly elected Chairman; instructed members to acknowledge the accomplishments of outgoing Chairman, Mr. Bohanon – **All his knowledge and hard work as chairman for the Board of Assessor's for tax years 2010 and 2011 is greatly appreciated. Mr. Bohanon received a round of applause.**

**VIII. Meeting adjourned – 9:20 a.m.**

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

*William M. Barker*  
 \_\_\_\_\_  
*David A. Calhoun*  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_