

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of January 18, 2012

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Attending: William M. Barker, Chairman  
David A. Calhoun  
Gwyn W. Crabtree  
Richard L. Richter

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- I. Meeting called to order 9:02 am.
- A. Leonard Barrett, Chief Appraiser - present
  - B. Wanda Brown, Secretary - present
- I. **BOA Minutes:**
- a. **Meeting Minutes January 11, 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 member Ms. Crabtree received a check.
  - c. **Mail:** Board members received tax documents
  - d. **Time Sheets PE January 18, 2012** – The Board reviewed, approved and signed.
- III. **BOE Report:** The Board of Assessors acknowledged the Board of Equalization updated report and instructed contacting BOE secretary to confirm two new members of their Board.
- IV. **Pending Appeals, letters, covenants & other items:**
- a. **Map & Parcel: L02 54**  
**Owner Name: Anderson Smith % Donna Cantway**  
**Tax Year: 2011**

Owner’s Contention: Owner contends the value of this house is too high

Determination: Mr. Smith passed away and left this house to his niece Ms. Cantway who lives in Delray, Florida. The house has been vacant for approximately 8 years. During this time the house has somewhat been neglected. The house needs a new roof and in the kitchen the spindles separating the kitchen from the living area have gone through the ceiling (see photos). The gutters on the garage are falling off due to rotten wood (see photos). It is a brick house built in 1976. The house value is \$66,485.00 with square footage of 1,344 and the price per square foot is \$49.00. The average value of the comps and neighborhood houses is \$58,551.00. The physical on the subject house is 90 and the average physical on the neighborhood houses is 74. A house in the neighborhood sold in 2010 for \$39,688 with the house value being \$34,269.00 and the physical at 78. This house is built more like a mobile home with a diamond shape in the middle of the house. One bedroom and one bath are on one side of the house and a bedroom and bath on the other end of the house with the living area in the middle. This would be

considered as economic obsolescence and would bring the value of this house down since it is not built as a standard home for this area.

Recommendations: Since this house does suffer from economic obsolescence due to the shape the recommendation is that the value be lowered 15% which would bring the value of the house down to \$56,512.00

**Motion to accept recommendation**

**Motion: Mr. Calhoun**

**Second: Mr. Richter**

**Vote: all in favor**

**NEW BUSINESS:**

**V. Appeals and Appeal Status: The Board acknowledged appeal report**

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 147
- iii. Pending Appeals: 86
- iv. Processing: 16

**a. Map & Parcel: 50-37**

**Owner Name: MCCARTY, JAMES B**

**Tax Year: 2011**

Owner's Contention: Owner commented as follows:

1. "Wants to appeal shops since they are no longer being used. Also, house value is too high. Buildings are just used for storage".

Determination: property records indicate the following:

1. Subject property is a 4.05 acre tract with commercial buildings located on the west side of Highway 100 approximately one mile south of Summerville.
2. The tax value was changed from a total tax value in tax year 2010 of \$85,435 to a total tax value for tax year 2011 of \$66,176. In tax year 2010 and 2011 the land value is \$18,711. The building value decreased from \$66,724 in tax year 2010 to \$47,465 in tax year 2011. This reduction was a result of the revaluing of commercial buildings for tax year 2011 based on the 2010 sales of commercial properties.
3. Visit to property by field appraiser verified that property is no longer being used commercially at the time of the visit (during the summer of 2011).
4. Study compiled by field appraiser indicates the two buildings on the property are valued toward the upper mid range of the comparables. The subject buildings are valued at \$25,678 (2000 sq feet X \$12.84) and \$16,678 (1600 sq feet X \$10.42). The three comparables range in value from \$18,365 to \$23,723 in value with values per square foot ranging from \$7.62 to \$12.24.
5. While the basic difference between the subject and the comps seem to be the use of the buildings, the field appraiser is recommending a change in the classification of the buildings resulting in a reduction of the value. The larger building has a recommended change to a pre-fab aluminum garage resulting in a change in value from the \$25,678 to \$10,994. This will result in the value per square foot being reduced from \$12.84 to \$5.50 per square foot. The smaller building value recommended change is from \$16,678 to \$13,897. This will result in the value per square foot being reduced from \$10.42 to \$8.68 per square foot.

6. The land is valued at \$18,711 (\$4,620 X 4.05 acres). This is in line with 11 other tracts in the area that range from 1.34 acres to 11.5 acres and have an average value per acre of \$4,415 and a median of \$4,620 per acre.
7. The sale of tracts of vacant land sold in the year 2010 ranging in size from 2 to 5 acres had an average price per acre of \$6,690.

**Conclusion:**

1. It seems the recommendation is based solely on the change in use of the buildings. The buildings are not longer used for commercial activity. The buildings are located along the drive to the owners' residence. However, the area in which the subject property is located is in an area with other commercial and industrial property. The subject property is within 200 yards of the Summerville Industrial Park on Highway 100.
2. While the recommendation to reclassify the buildings may be applicable for these buildings in a residential area, due to them being in an Industrial/Commercial area, the recommendation does not seem to be applicable.
3. The land does not seem to be valued above the sale price of similar size tracts selling in the year 2010.

Recommendations: leave value as notified for tax year 2011 at a total property value of \$66,176.

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Ms. Crabtree**

**Vote: all in favor**

**b. Map & Parcel: S15-25  
Owner Name: Flood, Kenneth  
Tax Year: 2011**

Contention: Property owner request the house value be lowered.

Determination: Previous account reviewer recommended lowering the grade of the house to 55, changing the physical to 20 and adding a functional of 30 to bring the house value from \$26,175 down to \$2,335.

- 1) While the physical condition certainly makes this a non-livable residence, the grade change is not applicable. To illustrate this point see the comparable attached with a grade of 115 and a physical of 20. This comparable is currently in very poor physical condition, however the grade remains at 115 as originally instated. The grade shouldn't change unless a discovery was made that it was graded incorrectly.
- 2) To further illustrate the grade and physical by comparison see the comp S33-112. This is the lowest grade and physical comparable in the 2010 sales book. This house is 70 grade with the physical at 45 and compared to the subject is in much better condition.
- 3) Using comps with a closer grade and physical the sales study indicates the following:
  - a. The subject property is valued at \$26,175, that's \$21.81 per sq. ft. The total price per sq. ft. is \$24.29.
  - b. The average value of comparables is \$29,243 - \$24.19 per sq. ft. The total price per sq. ft. is \$25.85.
  - c. The subject property is in total ruin and not livable with the rafters and metal roof exposed and falling in as shown in photos attached to file.
  - d. The physical condition definitely should be lowered to bring the value down.

Recommendations: Lower the physical to 4 giving the house a value of \$2,335 without changing the grade.

**Motion to accept recommendation**

**Motion: Mr. Calhoun**

**Second: Mr. Richter**

**Vote: 2 voted in favor 1 abstained**

- c. Map & Parcel: S22-95  
Owner Name: Flood, Kenneth  
Tax Year: 2011**

Contention: Property owner requesting the value be lowered on land.

**Determination:**

1) The subject land value is \$163,229 with a total fair market value of \$177,245 - that's 290 front feet of commercial property at \$562.86 per frt ft. The average of comparables land value is \$139,553 with a total fair market value averaged at \$175,285 - that's an average of 261.60 front feet at \$533.46 per frt. ft. for four comparables.

2) The comparables are located on the same street and area as the subject and the study indicates the subject value per front ft. is higher than the average of comparables. The subject has more road frontage than all of the comparables except the tract that's just a wooded lot of 2.27 acres.

3) Excluding the wooded lot the subject is valued in line price per frnt ft. with the overall average of the commercial use properties.

Recommendation: Leave the property valued as notified for the tax year 2011.

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Calhoun**

**Vote: 2 voted in favor 1 abstained**

**d. HAMPTON, PRESTON L; 2011; S24-11**

- a) Contention: Mr. Hampton states that the above referenced parcel no longer belongs to him; that he sold it to CD and July Long in 2007.
- b) Findings: the GSCCCA site has been checked for deeds into the name of "Long", and out of the name "Hampton", from 1995 to 2011 --- no deed relating to this parcel was discovered.
- c) RECOMMENDATIONS:
  - i. Maintain account in the name of Preston L Hampton.
  - ii. Change address to "c/o CD and Judy Long, 89 Hammond Drive"
 Send Mr. Hampton a letter (included) detailing BoA policy, and advising Mr. Hampton to contact an attorney.

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Calhoun**

**Vote: 2 voted in favor 1 abstained**

**e. Map & Parcel: 67-36**  
**Owner Name: Dawson, Kenneth Lee Sr**  
**Tax Year: 2011**

Contention: Appealing Value

**Determination:**

1) The subject buildings are valued at \$41,328 (main building is \$36,671) with the average value of comparables at \$51,629. Two of the comparables have additional buildings just like the subject all included in the total value of each in the comparison study. The subject price per square ft. is \$22.96 with the average price per square ft. of the comparables at \$22.11.

2) The total value of the subject including 5.87 acres of land is \$158,664 with a total price per sq. ft. at \$88.15. The average of the comparables total price per sq. ft. is \$45.16 with the total acres of all three comps to be just over 2.32 acres. The subject is \$42.99 higher in total price per sq. ft. due to the difference in acreage size with the subject being an average of 4 acres larger than the comparables.

3) The building is no longer used as a restaurant but is now being rented by a church congregation and used for church purposes. Not being used as a restaurant business would bring down the income intake of the property. The property is still listed as commercial property and is rented not owned by the church.

**Recommendation:** The building must remain as commercial therefore; it is valued in line with the other commercial properties in the comparable study and should be left as notified.

**Motion to accept recommendation**

**Motion: Mr. Calhoun**

**Second: Mr. Richter**

**Vote: 2 voted in favor 1 abstained**

**VI. Billing Corrections:**

**a. Map/parcel: 8-61-T13A**

**Property Owner: Treadaway, Max & Darlene**

**Tax Year: 2011**

**Owner's Contention:**

- 1) Owner purchased property in tax year 2010.
- 2) 2011 tax bill did not reflect purchase price as required by O.C.G.A. 48-5-2(3).

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

Property was purchased by owner from Citifinancial Services Inc. 04/16/2010 as recorded in deed book 573 page 385 for \$20,000 as indicated by the real estate transfer form.

**Conclusion:**

Taxable value for tax year 2011 was not indicated correctly on the 2011 tax billing for the subject property.

**Recommendations:** Correct tax billing to a total value of \$20,000 as required by O.C.G.A. 48-5-2(3) for tax year 2011.

Reviewer's Signature: Leonard Barrett Date: 01/12/2012

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Calhoun**

**Vote: all in favor**

**VII. Covenants:**

**a. Map/parcel: 68-1-B**

**Property Owner: Hogan, Larry & Carolyn**

**Tax Year: 2011**

Contention: Property owner requesting renewal of covenant for 57.22 acres

Recommendation: Requests Board's review and signatures for approval

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Calhoun**

**Vote: all in favor**

**VIII. Homesteads:**

**a. Map & Parcel: 29-5**

**Owner Name: CAMP, KATHERINE**

**Tax Year: 2011**

Owner's Contention:

- 2. Owner indicated she applied for local school and county exemptions and did not get credit. Also, did not receive a letter of denial.
- 3. Owner requested correction of tax records to indicate application of exemption to her account.
- 4. Owner requested refund of credit not given on 2011 tax bill # 2030.

Determination: property records indicate the following:

- 8. 2011 exemption files contain application by owner for local school and county exemptions.
- 9. Documentation in file indicates owner qualified for exemption.
- 10. Computer and billing records indicate credit for exemption was not given on 2011 tax bill #2030.
- 11. Office records do not indicate a letter of denial was sent to owner.

Conclusion:

- 4. Owner applied, and qualified for local school and county exemptions
- 5. Owner did not get credit for exemptions for tax year 2011.

Recommendations:

- a. Correct computer records to reflect application of local school and county exemption for tax year 2011.
- b. Refund credit for local school and county exemption for tax year 2011.

Reviewer's Signature: Leonard Barrett

Date: 01/17/2012

**Motion to accept recommendation**

**Motion: Mr. Calhoun**

**Second: Mr. Richter**

**Vote: all in favor**

**IX. Invoices and Information Items:**

- a. **Course Cancellations:** Course IA for April 9-13, 2012 in Hapeville at the South Atlanta Metro Office has been cancelled – **The Board acknowledged.**

- b. **Course I: Certification for Assessors:** Calendar schedule for this course is February 27-March 2, 2012, April 16-20, 2012 and June 4-8, 2012. According to Ms. Shaw, Department of Revenue; the Assessor's Recertification Course is not being offered at this time and *may* no longer be offered. **The Board acknowledged and received copies of the 2012 course schedule.**

**X. Addendum Items:**

- a. **Map & Parcel: 36-40D**  
**Owner Name: MERTIE RICHARD SIMS**  
**Tax Year: 2011**

Owner's Contention:

1. Deborah Sims contends she and her husband owns map 36-40D.
2. The property is however being taxed in the name of Carl B. Stephenson.
3. According to Mrs. Sims, she and her husband acquired all of Carl Stephenson's property at one time.
4. Owner contends covenant filed and approved 06/02/2010 as recorded in deed book 575 page 361 was intended to include map 36-40D.

Determination: property records indicate the following:

1. Map 36-40 is in the name of Mertie Richard Sims by deed recorded 9/08/2005 book 484 page 6.
2. Map 36-40D tax record is in the name of Carl B. Stephens in error. Mr. & Mrs. Sims acquired the property in 03/03/2004 by deed book 452 page 588 and in 11/27/2007 deed book 537 page 589.
3. Conservation Covenant filed by owners did not indicate enough acres to cover map 36-40D.

Conclusion:

Mertie and Deborah Sims do own map 36-40D.

Recommendations:

1. Correct unpaid bills in name of Carl B. Stephens for map 36-40D to Ricky and Debbie Sims per deed book 452 page 588 for tax years 2005 through 2011. Bill numbers are as follows:  
 2011 bill #11989, 2010 bill #11990, 2009 bill #11917, 2008 bill #11875, 2007 bill #11827, 2006 bill # 11791, 2005 bill # 11738.
2. Invite owner to file application for covenant on map 36-40D for Boards consideration.

Reviewer's Signature: Leonard Barrett Date: 01/17/2012

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Ms. Crabtree**

**Vote: all in favor**

- b. **Map & Parcel: 63C-39**  
**Owner Name: MERTIE RICHARD SIMS**  
**Tax Year: 2011**

Owner's Contention:

- 1) Deborah Sims contends she and her husband sold this tract to Michael Smith.
- 2) Owner has filed request dated 01/10/2012 for refund of taxes paid on this property.

Determination: property records indicate the following:

1. Map 63C-37 was deeded to Mr. Smith by Mr. and Mrs. Sims in deed recorded 11/27/2007 in book 557 page 586.
2. Map 63C-39 was not included in the description in book 557 page 586.

Conclusion:

Mertie and Deborah Sims still own map 63C-39.

Recommendations:

Inform owner that deed to Mr. Michael Smith did not include the property indicated as map 63C-36 described in deed recorded 06/11/1991 in book 244 page 250 and plat book 12 page 65.

Reviewer's Signature: Leonard Barrett

Date: 01/11/2012

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Calhoun**

**Vote: all in favor**

**c. Map & Parcel: 36-16B**

**Owner Name: WESSON, SYBLE PEARL (ESTATE)**

**Tax Year: 2012**

Owner's Contention:

Larry and James Wesson, sons of the late Syble Pearl Wesson, contend the following.

1. The house is in bad shape due to water damage from roof leak and drainage from the south and west of the house.
2. House has been vacant for 5 years. Their mother has been in the nursing home.
3. They want some one from the tax office to visit the house and verify its condition.
4. They do not think the house has any value.

Determination: property records and visit to and inside house indicate the following:

1. Subject property is 2 acres south of the Harrisburg Road in land lot 13 district 13 with a house located thereon.
2. Tax records do not indicate a construction date of the house. However, a physical inspection of the house indicates the house was built with rough sawmill lumber and did not originally have a bathroom or plumbing. Construction material and style indicate construction predates the mid 1940's.
3. The house value only for tax year 2011 is \$17,854 for 1088 square feet of living area (\$16.40 per square foot).
4. No grading or excavation was done for the foundation. The house sets less than 1 foot off the ground in the rear.
5. The exterior of the house is vinyl siding that was installed parallel to the ground. The installation method disguises the fact the house is not level. The rear portion of the house that sits closer to the ground is approximately 1 foot lower than the front of the house.
6. The dining room and kitchen floors have areas near the doorway between the two that is falling away toward the ground. The vinyl floor covering disguises some of the floor problem to the eye. Some of the floor area will almost not bear the weight of a person walking. The house currently is a physical condition of 46% indicating it is in livable condition.



- 7. The floors and wall in the rear portion of the house bounce when floors are walked on indicating framing and supports are bad as well as the flooring. Swaging floors and ceilings are pulling on exterior wall causing them to lean inward.
- 8. The front bedroom has ceiling that is water damaged due to the roof leaking.

Conclusion:

Vinyl siding disguises the poor condition of the house. The interior floor supports and framing is not structurally sound. The house is not in livable condition.

Recommendations:

- 1. Adjust house to physical condition less than minimal standard for livable condition (currently 40%). A 20% physical condition is recommended based on the information above. This results in the total value of the property changing from \$31,534 to \$21,526 for tax year 2011 (the building changed from \$17,857 to \$7,846 and the land stayed the same).

Reviewer's Signature: Leonard Barrett      Date: 01/17/2012

**Motion to accept recommendation**

**Motion: Mr. Calhoun**

**Second: Ms. Richter**


**Vote: all in favor**

**XI. Additional Items discussed:**

- i. Board acknowledged that Leonard Barrett, chief appraiser reviews all the appeals the staff members prepare before being submitted in the Board meetings.
- ii. Mr. Barker discussed the GAAO meetings he will be attending in February.

**XII. Meeting adjourned – 10 a.m.**

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

  
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