

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 22, 2012

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

- I. Meeting called to order 9:00 am.
- A. Leonard Barrett, Chief Appraiser - present
 - B. Wanda Brown, Secretary - present
 - C. Chris Corbin, County Attorney - present
 - D. Jason Winters, County Commissioner - present
- I. **BOA Minutes:**
- a. Meeting Minutes February 15, 2011 - *The Board of Assessor's reviewed, approved and signed.*
- II. **BOA/Employee:**
- a. Assessors Office Budget: The December Budget forwarded to the Board on February 15, 2012 for review. *The Board acknowledged and discussed.*
 - b. Board members received checks.
- III. **BOE Report:** Roger to forward via email an updated report for Board's review.
- a. **Total Certified to the Board of Equalization - 43**
 - Cases Settled - 38
 - Hearings Scheduled - 9
 - Hearing NOT scheduled as of this report -
 - Remaining Appeals - 9
- The Board of Assessor's acknowledged the Board of Equalization report.*
- IV. **Pending Appeals, letters, covenants & other items:**
- a. Map & Parcel: S23 6
Owner Name: Ragland Oil
Tax Year: 2011- Owner's Contention: Items a-c are on hold is overvalued and is in flood zone.
 - b. Map & Parcel: 00007-00000-010-000
Owner Name: Smith, Nancy Wilson
Tax Year: 2011 - Owner's Contention: Owner contends the property value is too high.
 - c. Map & Parcel: 00015-00000-016-000
Owner Name: Smith, Nancy Wilson
Tax Year: 2011 - Owner's Contention: Owner contends the property value is too high.
- The Board acknowledged items a-c above are on hold.*

NEW BUSINESS:

V. **Appointments:**

a. **Mohawk/Aladdin:** Chris Corbin, County Attorney requests meeting with the Board and Commissioner Jason Winters for discussion of the Aladdin appeal – 9 a.m. appointment set.

i. *The Board of Assessor’s discussed the Mohawk/Aladdin appeal with County Attorney Chris Corbin and County Commissioner Jason Winters. The Board instructed Chief Appraiser Leonard Barrett to research status on the 2010 Mohawk appeals.*

ii. *The Board discussed the BOE decision pertaining to the Mount Vernon appeal and instructed contacting the Board of Equalization to verify context of the decision forwarded to the Assessor’s office*

VI. **Appeals and Appeal Status:**

a. **The appeal status changed by one appeal week of 2/15/2012; this leaves 77 pending and now processing eight.**

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 156
- iii. Pending Appeals: 77
- iv. Processing: 8

The Board acknowledged appeal report.

a. **Map & Parcel: 50-86
Owner Name: Floyd, Deborah Ann
Tax Year: 2011**

Contention: Appealing Value

Determination:

1) The subject building is valued at \$91,478 with the average value of comparables at \$71,774. The subject price per square ft. is \$61.85 with the average price per square ft. of the comparables at \$50.32.

2) The total value of the subject including 8.0 acres of land is \$91,478 with a total price per sq. ft. at \$79.70. The average of the comparables total price per sq. ft. is \$64.89 and a sales price per sq. ft. at \$58.88 for the comparables with the average acreage being 5.85 acres.

3) The subject house value is above range according to the comparison study.

Recommendation: Lower the subject value to the average of comparables at \$71,774. Recommendation based on the building values only due to all being brick and with carports and out buildings/garages valued similar.

The Board instructed returning this appeal to the reviewer for clarification and corrections as follows:

- 1) *Insert same information on subject pictures as used on comparables*
- 2) *Add comparable study chart to the agenda*

- b. Map & Parcel: 8 2 L04**
Owner Name: Betty McKewen
Tax Year: 2011

Owner's Contention: Owner contends attaching property value is less and house value is higher than rest of them.

Determination: Subject land is .93 acres located on the south brown at Cloudland. Land has a value per acre of \$150,000.00 with a sale price per acre of \$154,700.00. Adjoining properties average acreage is 1.12 with an average value per acre of \$135,648.00 and sales price per acre of \$115,447.00. Subject has a land value of \$139,500.00 with comps/neighborhood properties having an average land value of \$144,000.00 which is more than the subject land.

Recommendations: Subject is only .19 acres less than comps/neighborhood. Subject has a land value of \$139,500.00 while comps/neighborhood average land value is \$144,000.00 thus being \$4,500.00 more than subject land. With the above information it is determined that subject land is in line with other land in this areas and value should be left as it is.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

VII. Covenants: Requesting the Board approve the conservation covenants as follows:

- a. **Map/parcel: 68-41 – Property Owner: High, Weymon – Tax Year: 2012 –** applying for renewal covenant on 3 acres adjoining the Board approved covenant on 278 acres of timber land
- b. **Map/parcel: 35-5 – Property Owner: Lee, George & Nancy – Tax Year: 2012 –** applying for a new covenant on 32.84 acres of pasture/agricultural land
- c. **Map/parcel: 47-1-E & 47-1-E: Property Owner: Keith, Steven Laird – Tax Year: 2012 –** applying for a continuation covenant on 49.83 acres of pasture land used for agricultural
- d. **Map/parcel: 67-10: Property Owner: Crane, Joyce G. – Tax Year: 2012 –** applying for a renewal covenant on 9.90 acres of agricultural and timber use.

The Board instructed returning items a and d to contact the property owner to request the additional documentation for less than 10 acres.

Motion to accept and approve items b and c map/parcel 35-5 and map/parcels 47-1-E & 47-1-E

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

VIII. Invoices and Information Items:

- a. **Mount Vernon Mills: Question for the Board:** Should Leonard contact the representatives for Mount Vernon Mills pertaining to the BOE decision?

The Board discussed this issue with County Attorney Chris Corbin. The Board then instructed Chief Appraiser Leonard Barrett to verify information with the Board of Equalization.

IX. Mobile Home Property Reviews:

- a. JENNINGS, KENNETH R SR & DEBORAH; 2012; 70-78
APPRaiser REQUESTING A REDUCTION IN VALUE -- HOUSE &
GARAGE**

1) Discovered while updating Manufactured Home data

- Owners have moved MH from Walker County.
- MH is occupied – Occupant acknowledged being Mrs. Jennings.

2) Property was acquired by Jennings 08/14/1991 – has received Homestead Exemption since 1992.

- House was “Sound Valued” @ \$ 4,320 for 2008, and has remained at that value since.
- Garage (30 x 20, grade 70) has been listed @ 70% physical condition back to 2007 (no accessory bldg detail is available prior to 2007).
- Last documented field inspection of property was 02/19/2008.

3) Recommendation:

- Put House @ \$ 500 salvage value
- Put Garage @ 40% physical (results in value reduction from \$ 6,355 to \$ 3,632 for 2012)

The Board instructed placing this item on hold and obtaining further research or information clarity from the reviewer.

X. Personal Property:

- a. Map & Parcel: T15 PP:CF 51 and T21 PP:CF 14
Owner Name: Redmond Family Care and Redmond Physical Therapy
Tax Year: 2011**

Owner’s Contention: The above named entity is requesting an extension (see attached letter) of their Business Personal Property return for 2012 on the two locations listed above.

Recommendations: Since there has been a request filed the recommendation is to approve this request and Mr. Pool the contact person requesting this extension be notified of your decision.

Motion to contact property owner to inform them the Board of Assessor’s has no authority to extend deadlines.

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

*The Board instructs submitting the letter to them for review before forwarding to the property owner.
The Board prefers for the appraiser of this item to contact the property owner by courtesy phone call.*

XI. Addendum:

- a. **Sales Study Report** - Leonard will be presenting a sales study report – to email the Board a review of this item upon completion.
The Board acknowledged and discussed.
- b. **Emails:**
- i. Training Dev. Specialist: Burt Manning accepted the position: email forwarded to the Board 2/20/2012. *The Board acknowledged.*
- c. **MANEY, AMELIA E & ALLENE J SPAIN; 2012, 78-71
N.O.D. MANUFACTURED HOME FOR 2012**

Discovered from follow-up on request from Mortgage company
Field visit of 02/08/2011 provided physical data

- o Mortgage Company provided year built in original note, but has not responded to phone message for additional information.
- o Satellite images indicate Home has been at this location since 2007.

Recommendations:

Add to the 2012 Mobile Home digest (millage year 2011) as an Unknown 28 wide MH, 2007 year model, quality class 7 with the following options.

- o DW roof & siding
- o Central AC with electric Heat system
- o 11 x 8 Deck & 14 x 12 deck

Motion to accept the recommendation

Motion: Ms. Crabtree

Second: Mr. Bohanon

Vote: all in favor

- d. **Map & Parcel: 63B 25
Owner Name: Judith Payton
Tax Year: 2011**

Owner's Contention: Owner contends neighborhood has gone down with vacant houses, garbage transfer station that stores garbage smells and is a health hazard, draws rats and that houses have been broken into and items stolen. No buyer for property in this area.

Determination: Subject house is located at 2656 Old Highway 27 and has a grade of 80. Comps/neighborhood houses have an average grade of 83. Subject has 1516 square feet of living area and comps/neighborhood houses have an average of 1441. Subject house has a price per square foot of \$26.00 and the average price per square foot on the comps/neighborhood is \$25.00. Subject house is vacant and has no exemptions. Subject house value is \$39,678.00 and average on comps/neighborhood houses is \$36,527.00. Subject house is located approximately 450 feet away from the transfer station (see map attached). There have been houses sold in this area as recent as 2010. There are a number of houses located on streets behind subject which are empty and in need of repair. However, this should not have an effect on the value of subject house or land. This is considered as economic obsolescence, but should not affect this property since it is a good distance away from the transfer station and the houses that have been broken into are located on street behind subject.

Recommendations: Since subject house seems to be in line with the comps/neighborhood houses and the economic obsolescence should not be a factor in this appeal the recommendation is to leave the value as it is.

Motion to accept the recommendation

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

- e. **Map & Parcel:** 30B 13
- Owner Name:** Kelly B. Floyd
- Tax Year:** 2011

Owner's Contention: Owner contends value should be lowered

Determination: Subject is a frame ranch house built around 1995 with approximately 1992 square feet of heated space with a value of \$101,088.00. The average house value of comps/neighborhood is \$78,348.00. Subject house has a price per square foot of \$51.00. Comps/neighborhood has an average square foot value of \$42.00. Subject land per acre is \$7,826.00 comps/neighborhood land has an average value per acre of \$6,834.00. All neighborhood comps have at least one acre of land while subject has only .69 acres. The sales price of subject property was \$95,000.00 average sales price on comps/neighborhood properties is \$105,000.00. Subject has a front foot value of \$27.00 comps/neighborhood average per square front foot is \$38.00. There is only one neighborhood house higher in value and square footage (neighborhood house #2) than subject property therefore making subject property out of value with the other comps/neighborhood properties.

Recommendations: After researching the above information the recommendation is to lower subject house to \$95,000.00 but leave the land value as is. This will make the total fair market value of subject house, land and outbuildings be \$101,722.00. This is a decrease of \$6,722.00 which will make subject property be more in line with the comps/neighborhood properties.

The Board instructed sending this appeal back to the reviewer for further research and clarification on subject's house value and total fair market value verses comparables value.

- f. Additional items discussed:
 - i. Proposed Covenant Values: Forwarded to the Board via email – *The Board discussed and instructed returning to reviewer for clarification on the recommendation.*
 - ii. Time Line Report: *The Board instructed receiving a report each week on the status of Assessor's Time Line.*

XI. Meeting adjourned – 10:25 a.m.

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