

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 30, 2012

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

Regular Meeting called to order 9:05 a.m.

- A. Leonard Barrett, Chief Appraiser - present
- B. Wanda Brown, Secretary - present

I. BOA Minutes:

- a. Meeting Minutes May 16, 2011 – *The Board of Assessors reviewed, approved and signed. No Board meeting was held May 23, 2012.*

II. BOA/Employee:

- a. Assessors Office Budget: The May Expenditure Report has not been received. *The Board acknowledged.*
- b. Time Sheets to be reviewed from previous week Time Ending May 22, 2012. *The Board reviewed, approved and signed.*
- c. Checks: *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 – 50**
Cases Settled – 50
Hearings Scheduled – 0
Hearing NOT scheduled as of this report – 0
Remaining Appeals – 0
No changes or updates to report – The Board acknowledged.

Sales study updates: Leonard to be forwarding email updates to the Board. *The Board discussed sales study correspondence between Leonard Barrett, chief appraiser and the Department of Revenue.*

During the Boards meeting of 05/30/2012, the Board took action on the 7th draft of the sales to assessment ratio study review and recommendation dated 03/23/2012. This review compared sales of property during the year 2011 to the assessed value of those same properties set as of January 1st 2011. The review indicated that overall assessed values of the properties that sold were greater than the overall sell prices of the same properties. The review recommendation is broken into categories. Those categories are Residential, Commercial, and Land. The Board took action to accept the recommendations of the review on all the categories except the Residential category. The Board instructed the Residential building category be reduced by 12.5% reducing the Residential building point value by a factor of 87.5 from 270 to 236.

The Board took action to modify the review recommendation reduction on Residential building values because of the following concerns.

1. The Board was concerned that too much weight had been attributed to "Bank Sales of Residential properties in the sales assessment study.
2. The "Bank Sales" of the Residential improved properties had not been verified by property inspection and sell/buyer questionnaire within acceptable time of the sale.
3. Approximately 25% of the Residential improved "Bank Sale" properties had sale prices 40% or less than the 2011 tax value. These properties were suspected to be in an undocumented severe state of un-repair and therefore not representative of the "Bank Sale" properties.

Please see the above review recommendations for the Board action on Commercial and Land values for tax year 2012. Proof, modify and correct any problems you see with this. Get every one else in the office to do the same to help catch any problem you and I may miss. They were not in the Board meeting and do not have the same benefit of information as we.

Reviewer: Leonard Barrett

The Board made a motion to adjust values as follows:

**Motion to reduce land values by 5%,
Reduce Commercial Building values by 15%,
Reduce Agricultural land values by 20%,
Reduce residential property values by 12.5% by dropping out all "bank sales" that were less than 40% of the 2011 tax value in an attempt to prevent an extensive drop this year then turn around to an extensive increase next year.**

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: 3 in favor with one vote NO.

IV. Time Line: Leonard will be forwarding updates via email.

The Board acknowledged that homestead applications, agricultural covenants and Personal Property records are still being processed.

V. Pending Appeals, letters, covenants & other items: The Board acknowledged the status of the following pending appeals.

- a. **Map/Parcel: S23-6
Property Owner: Ragland Oil
Tax Year: 2011**

**Ragland appeal
in process**

Contention: Property is over valued and located in a flood zone subject to flooding and staying wet.

- b. **Map & Parcel: 00007-00000-010-000
Owner Name: Smith, Nancy Wilson
Tax Year: 2011 - Owner's Contention: Ow**

**2 Smith appeals
are on hold**

- c. **Map & Parcel: 00015-00000-016-000
Owner Name: Smith, Nancy Wilson**

Tax Year: 2011 - Owner's Contention: Owner contends property value is too high.

NEW BUSINESS:

VI. Appointments: A 10a.m. appointment with the new hire Field Representative Trainee is set. The Board of Assessors met with the prospective new hire to confirm that he is still interested in the Field Representative Trainee position for employment. The Board of Assessor's and Kenny Ledford agree to the terms of employment beginning May 31, 2012.

VII. **Appeals and Appeal Status: *The Board acknowledged.***

- a. Appeals taken: 234
 Total appeals reviewed by the Board:
 Pending appeals: 66
 Number of appeals in process: 13

- b. **Map/Parcel: S26-84**
Property Owner: GilMix Properties LLC
Tax Year: 2011

Contention: Appealing value due to the following:

- 1) Assessment based on 2.01 acres and should be 1.66 acres
- 2) Purchased as rental investment property which the rental income diminished in May 2010. The property was being rented by Garcia's car lot and the business moved in 2010.
- 3) This property is a vacant tract valued higher than a nearby business property of Earl Rainwater Funeral Home

Determination: Acreage correction has been made per Chad Bierkamp verifying correct acres to be 1.79 according to property deed.

- 1) Subject property has 250 frnt. ft of road frontage with a value per frnt. ft of \$765.59
- 2) Compared to Earl Rainwater Funeral Home's 225 front ft. with a value per frnt. ft. of \$886.17 - However, the funeral home does have another 570 frnt. ft on the side road of their property, which the subject property owner contends should be counted as road frontage.
- 3) A vacant comparable property on the same street with 200 frnt. ft. on the main road just like the subject is \$1,212.06 value per frnt. ft.

Recommendation:

Conclusion: The 4 comparables on the same street with similar road frontage averages \$944.72 value per frnt. ft. The median for comparables is \$864.24 value per frnt. ft. The subject has lower value per frnt. ft. than the closest property with less main street road frontage. *The tax value is over 20% less than the 2007 purchase price of \$250,000.*

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

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: all in favor

- c. **Map & Parcel: 55B 57**
Owner Name: BROCK, ALMA JEAN
Tax Year: 2012

Owner's Contention: REQUESTS PROPERTY BE REVISITED

Determination:

1. There are certain irregularities with this appeal:
 - a) There is no signature
 - b) There is no designation as to what type of appeal is being filed
 - c) There is no designation as to which appeal process is desired
 - d) There is no phone number given to contact appellant.

2. A non-homesteaded manufactured home sits on this property.
 - a) Since Home is non-homesteaded, it is valued on the Manufactured Home digest – its value was not reflected in 2011 assessment notice.
Home therefore is NOT part of 2011 appeal; even though it is marked on the appeal form.
3. There are no outstanding taxes on either the land or the manufactured home.
4. Home is empty and parcel is unused.
 - a) No meter on Home
 - b) Driveway almost invisible
 - c) Growth around the Home.
5. Topography and Condition of Land.
 - a) Overall, parcel shows approx 16% of slope (9° grade), however parcel has a terraced effect.
 - i. Home sits on a level section about 60 feet deep and running the width of the parcel.
 - ii. Parcel then drops steeply to road.
 - iii. Behind Home, parcel elevates approx 40 ft over a 150 foot run (27% of slope / 15° grade).
 - b) Parcel is wooded, with thick underbrush.
6. Per plat, parcel has 200 feet of frontage along Hollow Road – considered good access.
7. Equity and Market.
 - a) Equity
 - i. In a sample of 13 parcels located near the **SUBJECT**, and of similar acreage:
 1. 8 are valued at \$ 5,000 per acre (same as **SUBJECT**)
 2. 2 are valued at \$ 4,600 per acre.
 3. 3 are valued at \$ 5,750 per acre.
 - ii. The **SUBJECT** appears to be valued equitably with its neighbors
 - b) Market:
 - i. In a sample of 20 sales of unimproved property 1.00 to 4.86 acres:
 1. The Median Sales Price and the Mean Sale Price were both in excess of \$ 6,200 per acre.
 2. **SUBJECT** property is valued at \$ 5,000 per acre
 3. Dropping two highest sales, Mean and Median still exceed \$ 5,500 per acre.
 - ii. Rank ordered from lowest to highest Sales Price per Acre, the **SUBJECT** property would rank # 9 (8 SPA's were lower; 12 were higher).
 - iii. It should be noted that only three of these sales lie north of a line dividing the County North/South, said line running east/west from the Triangle Shopping Center.
 1. The **SUBJECT** also lies north of that line.
 2. These three sales may indicate an FMV much closer to the \$3,900 to \$ 4,000 per acre range.
 - iv. Based on the totality of sales, the value of the **SUBJECT** property appears to fall within the range of indicated fair market value.

Recommendations:

Deny appeal status to this account due to failure to conform to the guidelines for filing an appeal per §48-5-311e(2)A.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

d. **Map & Parcel:** P02-49
Owner Name: RAGLAND, RANDY & RACHEL
Tax Year: 2011

Owner's Contention: "THE SQUARE FOOTAGE IN OVERSTATED ON THE EIGHT UNIT BUILDING. THE WIDTH OF THE BUILDING IS ONLY 66' AND IS SHOWN TO BE 76'.

Determination:

Apartment building in question was re-measured 05/16/2012.

- 1) The basic structure is comprised of 2 2-story 28 x 58 sections separated by a 10 foot wide hallway/breezeway. Total living are of the apartments is 6,496 sq ft.
- 2) The structure was listed in tax office records as a 2 story 38 x 58 section and a 2 story 28 x 28 section separated by a 10 foot wide hallway. Total living are was listed as 7,656 sq ft.
- 3) Other corrections to the record:
 - a. 168 SqFt of open porch was not included..
 - b. 292 SqFt of utility room / storage room area was not included.
 - c. The 10 foot wide section separating the two apartment units is also 2 story. There is 240 SqFt of hallway area on the 2nd level and 428 SqFt of "breezeway area on the 1st level; a total of 668 SqFt.
- 4) All corrections applied will result in a value reduction of \$ 11,697 in the value of this apartment unit.
- 5) There are no outstanding taxes on this account.

Recommendations:

1. Set total property value to \$ 351,357 for tax year 2011 (corrections made in Future Year on 05/18/2012)
2. Authorize refund for overpayment of 2011 tax bill 01346

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

e. **Map & Parcel:** P02-49A
Owner Name: RAGLAND, ERNEST
Tax Year: 2011

Owner's Contention: "THE SQUARE FOOTAGE IN OVERSTATED ON THE EIGHT UNIT BUILDING. THE WIDTH OF THE BUILDING IS ONLY 66' AND IS SHOWN TO BE 76'.

Determination:

- 1) Apartment building in question was re-measured 05/18/2012.
 - a. The basic structure is comprised of 2 2-story 28 x 58 sections separated by a 10 foot wide hallway/breezeway. Total living are of the apartments is 6,496 sq ft.
 - b. The structure was listed in tax office records as a 2 story 38 x 58 section and a 2 story 28 x 28 section separated by a 10 foot wide hallway. Total living are was listed as 7,656 sq ft.
- 2) Other corrections to the record:
 - a. 168 SqFt of open porch was not included..
 - b. 300 SqFt of utility room / storage room area was not included.
 - c. The 10 foot wide section separating the two apartment units is also 2 story. There is 240 SqFt of hallway area on the 2nd level and 420 SqFt of "breezeway area on the 1st level; a total of 660 SqFt.
 - d. The 1st story Open Porches (not the shared porch area mentioned in item "a") above) on the west side of the structure have been screened in.

- 3) All corrections applied will result in a value reduction of \$ 9,372 in the value of this apartment unit.
- 4) There are no outstanding taxes on this account.

Recommendations:

- 1) Set total property value to \$ 117,207 for tax year 2011 (corrections made in Future Year on 05/18/2012)
- 2) Authorize refund for overpayment of 2011 tax bill 010329.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

VIII. Covenants:

- a. **Map/Parcel: 50-44**
Property Owner: Pettitt, Billy C & Jane
Tax Year: 2012

Requesting new covenant on 30.75 acres for producing plants, trees and wildlife – map is attached. The covenant application meets all the requirements and was filed in time for tax year 2012 acceptance.

Motion to approve covenant

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

IX. Invoices and Information Items:

- a. **Course IVA:** Wanda Brown registered for this course to achieve credits toward Appraiser II certification. Due to lack of participation, the course IVA scheduled June 4-8, 2012 Statesboro has been cancelled. **The Board acknowledged.**

X. Addendum:

- a. **Appreciation Letter:** *The Board instructed sending a letter to all the people who applied for the job opening just filled showing the Board's appreciation of their interest.*
- b. **Invoice:** Qpublic – Invoice date May 15, 2012 – Invoice # 120280 – Amount Due \$625.00 – **The Board reviewed, approved and signed.**
- c. **Aerial Photography:** Offer from GIS1.net and DigitalGlobe – **The Board discussed and instructed Leonard to prepare information to discuss with the County Commissioner.**

XI. Meeting adjourned – 10:50 a.m.

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





