

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of June 6, 2012

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

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Regular Meeting called to order 9:03 a.m.

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

I. BOA Minutes:

- a. Meeting Minutes May 30, 2011 – *The Board of Assessors reviewed, approved and signed.*

II. BOA/Employee:

- a. Assessors Office Budget: The May Expenditure Report has not been received. *The Board of Assessor's acknowledged.*
- b. Time Sheets PE June 6, 2012. *The Board reviewed, approved and signed.*
- c. Checks: *Check available for Ms. Crabtree is on hold for her until next meeting.*
- d. Mail: *Mr. Richter received mail from DOR Certification Program.*

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 of Assessor's acknowledged.*

IV. Time Line: Leonard will be forwarding updates via email. *The Board acknowledged.*

V. Pending Appeals, letters, covenants & other items: *The Board acknowledged the Ragland Oil in process and the 2 Smith appeals are still on hold.*

- a. Map/Parcel: S23-6

Property Owner: Ragland Oil

Tax Year: 2011

Contention: Property is over valued and staying wet.

Ragland appeal  
in process

subject to flooding and

Map & Parcel: 00007-00000-010-000

Owner Name: Smith, Nancy Wilson

Tax Year: 2011 - Owner's Contention: Ow

2 Smith appeals  
are on hold

erty value is too high.

- b. 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:** To set appointment with Johnny Pledger to confirm coming to work part-time to assist with remaining 2011 appeals and train new-hire Field Representative Trainee.

- a. *The Board of Assessors and Johnny Pledger agreed he would begin work on Monday, June 11, 2012. The Board agreed with Johnny to the same pay rate as he was being paid before he retired. Johnny requested setting his own hours as needed not to exceed 32 hours weekly. The Board agreed with a flexible schedule to be worked out between Johnny and Leonard as long as the work required is completed with the guidelines and deadlines necessary.*

VII. **Appeals and Appeal Status:** *The Board acknowledged the appeals status.*

- a. Appeals taken: 234  
Total appeals reviewed by the Board: 172  
Pending appeals: 62  
Number of appeals in process: 12

b. **Map & Parcel:** B01-30A  
**Owner Name:** RAGLAND, RANDY R  
**Tax Year:** 2011

Owner's Contention: "I feel that the value is too high considering the age, shape, minimal square footage and recent sales of similar houses." **Randy Ragland**

## Determination:

1. This property was appraised at \$ 36,085 for 2011
2. Mr. Ragland paid \$ 16,000 for property in 2008.
  - a) Acquired from Wells Fargo DB 539 PG 727
  - b) Wells Fargo acquired property by foreclosure 05/17/2007 DB 526 PG 51.
3. House was appraised at \$ 45,196 in 2008 / \$ 34,359 for 2011.
4. Per field inspection of 05/22/2012:
  - a) House appears to be occupied
  - b) No major structural deficiencies were apparent.
5. For 2011, the house was listed with a physical condition factor of 74%.
  - a) Previous field inspection listed as 10/2007.
  - b) No noticeable increase in deterioration since previous field inspection.
6. EQUITY
  - a) LAND
    - i. SUBJECT parcel was valued at \$ 4,620 / acre for 2011.
    - ii. Within a radius of approx 1,000 feet from the SUBJECT there are 13 parcels of 2.05 acres or less, fronting on Back Berryton Road; the "per-acre" value of these parcels ranged from \$ 4,619 to \$ 4,622 for 2011.

- b) HOUSE
- i. **SUBJECT** House was valued at \$ 24.76 / SQFT for 2011.
  - ii. Within a radius of approx 1,000 feet from the **SUBJECT** there are 9 houses: the "per-SQFT" value of these parcels ranged from \$ 22.01 to \$31.49 for 2011.
    - ◆ 2 were valued less than \$ 24.76 / SQFT.
    - ◆ 7 were value more than \$ 24.76 / SQFT.
- c) CONCLUSION: for 2011 this parcel was valued equitably with similar properties in its immediate area.

## 7. MARKET

- a) Overall
- i. Using a sales sample of 19 properties:
    - ◆ Houses 55 years old or older
    - ◆ Parcels of less than 1 acre
    - ◆ Living area within 300 SQFT of **SUBJECT**..
  - ii. The 2011 value of the **SUBJECT** falls within the overall range of Market has determined by these 19 sales.
    - ◆ Overall range of sales prices - \$ 8,000 to \$ 80,000.
    - ◆ The predominant range is \$ 13,000 to \$ 30,000.
    - ◆ The **SUBJECT** property was valued at \$ 36,085.
  - iii. Though *within* the overall range, the **SUBJECT** parcel lies in the upper range of these prices.
    - ◆ The average sale was \$ 28,014 total -- \$ 22.86 / SQFT.
    - ◆ The median sale was \$ 22,000 total -- \$ 18.04 / SQFT.
    - ◆ The **SUBJECT** valued at \$ 36,085. Total -- \$ 27.48 / SQFT.
- b) Restricted
- i. Of the 19 sales listed above, 6 lie within 5 miles of the **SUBJECT**.
    - ◆ Three are city properties (Lyerly) and three are county..
    - ◆ One is considered non-comparable due to brick exterior and extensive outbuildings.
  - o The remaining 5:
    - ◆ Have an overall price range of \$ 8,000 to \$ 80,000.
    - ◆ A median sale price of \$ 14,591 -- \$ 11.69 / SQFT.
    - ◆ An average sale price of \$ 33,351 -- \$ 28.75 / SQFT.
    - ◆ An overall sales price / square foot of \$ 28.49.
  - ii. The **SUBJECT** was valued at \$ 36,085. Total -- \$ 27.48 / SQFT.
- c) The three *MOST* comparable properties, based on location, size, and architecture:
- i. Have a sales range of \$ 8,000 to \$ 80,000.
  - ii. Have a Median sales price of \$ 50,000 -- \$ 35.79 / SQFT.
  - iii. Have an Average sales price of \$ 46,268 -- \$ 40.15 / SQFT.  
Have an overall sales price / square foot of \$ 40.19 / SQFT.

d) CONCLUSION: for 2011 this parcel was appraised at a value which can be supported by the Market.

Recommendations: Leave overall value at \$ 36,085 for the 2011 tax year.

*Motion to accept the appraiser's recommendation*

*Motion: Mr. Bohanon*

*Second: Mr. Calhoun*

*Vote: all in favor*

**VIII. Covenants:**

a. **Map & Par 49-88**

**Owner Name: BARKER, STEPHEN & BOB**

**Tax Year: 2011**

**Owner's Contention:**

1. Owner contends the Barker family owns half interest in the subject property.
2. Owner contends that the following persons own the property with Joey Richardson: Diane Barker, Steven L. Barker and Marilyn Barker Wardlaw.
3. Their name was taken off the tax record in error.
4. The Barkers' did not apply for the conservation use covenant.

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

1. Property record was transferred during 2010 to Joey H. Richardson based on BD 572 page 392.
2. The original 2010 tax record had the Barkers name included thereon.
3. The tax record was transferred to Joey Richardson only.
4. Ms. Richardson applied for the conservation covenant and it was approved.
5. No covenant application can be found on file for the "Barker family."

**Conclusion:**

1. Property ownership transferred in error.
2. Covenant approved and applied in error.

**Recommendations:**

- a. Correct billing for tax year 2011.
- b. Correct tax records for tax year 2012.

Reviewer's Signature: Leonard Barrett

Date: 03/14/2012

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Calhoun*

*Vote: all in favor*

b. **Map/Parcels: 7-7, 7-7-W and 9-4**

**Property Owner Massey, Leory**

**Tax Year: 2011**

- i. These three covenants have been applied for under the name Mrs. Leroy Massey (Eva Massey)
- ii. The property records indicate Leroy Massey only

- iii. Letters have been sent to the both the property owner and the property owner's son. There were attempts made to reach them through phone calls.
- iv. In the meantime, deed searches and research for a recorded will or legal document have been exhausted.
- v. According to Chad's research; the property automatically legally falls to the surviving spouse of Leroy Massey.
- vi. However, with no actual documentation of Ms. Massey as the property owner and according to GA Code Law § 7-1-813, the right of survivorship must be documented for the property to go directly to the surviving spouse.
- vii. These covenants were due for renewal and were previously approved and signed by the Board, not yet recorded in the clerk's of courts.

*Requesting the Board of Assessor's instructions on how to continue or resolve this issue. The Board instructed attempting to contact the daughter of the property owner by letter and Leonard suggested asking Probate if there may be a possibility that there's a will that hasn't been indexed.*

**IX. Invoices and Information Items:**

- a. **GCP Schedule:** 2012-2013 training schedule added to the Board of Assessor's Handbook. Hard copy available for review – *The Board acknowledged.*
- b. **Emails:** Information forwarded to the Board pertaining to the Incredible Aerial Photography Offer – Requesting the Board review and give instruction on whether this is the information the Board expected to be sent to Commissioner Winters. *The Board instructed sending this information to Commissioner Winters.*

**X. Refund Requests:**

- a. Map/Parcel: 30-60-C  
Property Owner: Burk, Ray  
Tax Year 2011  
*Previously signed and approved – Mr. Barker signed the refund request.*
- b. There are 2 more refund requests that need the chairman's signature
  - i. **Map/Parcel:30-60-C**, Property Owner: Burke, Ray – 2011 - *Mr. Barker signed the refund request.*
  - ii. **Map/Parcel: 55-52-L06**, Property Owner: Morgan, Patrick – 2012  
Mobile Home - *Mr. Barker signed the refund request.*

**XI. Addendum:**

- a. **Map & Parcel:** 47-93 (27 x 65 1998 Palm Harbor Manufactured Homes – Homesteaded)  
**Owner Name:** WHITE, TERESA  
**Tax Year:** 2012

**Owner's Contention:** HOME FIRE DAMAGED PRIOR TO 01/01/2012

**Determination:**

- Field visit of 06/01/2012 confirmed fire damage.
- Home is no longer in livable condition.
  - Cost of repair would exceed FMV of Home.

Per E-911, fire department was dispatched to this address in August of 2011.

**Recommendations:**

- 1. Adjust the FMV of this Home to \$ 500 for 2012.
  - 2. Correct 2012 MH tax bill #002639.
  - 3. Home value was corrected in Future Year 06/04/2012.
- Homestead "shifted" to 14 wide Home on property 06/04/2012

*Motion to accept recommendation*

*Motion: Mr. Calhoun*

*Second: Mr. Richter*

*Vote: all in favor*

- b. **Assessor's Office vehicles:** The car driven on the CAVEAT trip broke down with a flat tire during the trip. Upon their return from the trip the car was sent to our county garage for repair. One Board member discussed the condition of cars with the County Commissioner and he does not want these cars used on long trips. Leonard checked the maintenance of the car and no repairs seem to have been made to the tire rim which is bent, no replacement spare or jack handle have been changed. *The Board acknowledged.*
- c. The Board discussed the work load pertaining to the request made by civil case attorneys to gather agendas, minutes, any existing documents involving two previous employees' cases (case # NO. 4:12-CV-0012-7LM). *Board members have agreed to come in and assist Leonard in gathering these documents as it will be a time consuming process.*

**XII. Meeting adjourned – 10:50 a.m.**

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

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