

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of June 20, 2012

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Attending: William M. Barker, Chairman  
Hugh T. Bohanon Sr.  
David A. Calhoun  
Gwyn W. Crabtree  
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

**I. BOA Minutes:**

- a. Meeting Minutes June 6, 2012 – *The Board of Assessors reviewed, approved and signed. The Board acknowledged the agenda notes from meeting June 13, 2012 – there was no official meeting held for June 13, 2012.*

**II. BOA/Employee:**

- a. Assessors Office Budget: The May Expenditure Report has been received and emailed to the Board on June 13, 2012. *The Board of Assessor's acknowledged.*
- b. Checks: *Board members received checks.*
- c. Time Sheets: PE June 19, 2012 – *The Board reviewed, approved and signed.*

**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 – Requesting the Board's acknowledgement.*

**IV. Employee Group Session:** Quarterly group session discussion scheduled June 20, 2012. Four employees attended the session, Leonard Barrett, Chad Bierkamp, Wanda Brown and Cindy Finster. No complaints or problems to report or discuss. *The Board of Assessor's commended the staff for the orderly function of the office, their positive attitude toward each other as co-workers and good public relations.*

**V. Time Line:** Leonard will be forwarding updates via email.

*The Board discussed the status of the time line and the status of the change in residential land value 5 acres and less with a ratio of 34%. They discussed the next possible date for assessment notices to be mailed and the items pending causing the delay. The Board acknowledged the projected goal for mailing assessment notices to be the second week of July, 2012.*

**VI. Pending Appeals, letters, covenants & other items:**

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

**Land Study Review**

**Contention:** Property is over valued and located in a flood zone subject to flooding and staying wet.  
**Determination:** Subject property is located at 455 Hwy 114, Summerville and is in the flood zone as indicated on attached map.

- 1) The subject land value is \$66,375 for .52 acres with 150 feet of road frontage.
- 2) Subject value per frnt. ft. is \$443 which is lower than the average of 4 comparables and at the higher end of the 2 most like comparables.
- 3) Four comparable properties on the same street in the flood zone average \$531.86 per frnt. ft. and a median value per frnt. ft. of \$486.16.

In Conclusion: The subject has a higher value per frnt. ft. and has less road frontage

**Building Study Review**

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

- 1) Land study attached as separate study - The subject building grade is 95 with a building value of \$23,757 covering the area of 1512 square feet with a price per sq. ft. of \$15.71.
- 2) The average grade of comparables is 95 with an average building value of \$25,938. The average comparable square feet is 1682 for an average price per sq. ft. at \$15.40. The median range of comparables building value is \$26,223 at a price per sq. ft. of \$15.00.

**Conclusion:** The building value falls within range of the three comparables in the study. (Note: these were the only comparables of this type building and grade in our records).

**Recommendations:**

- 1) Leave building value as indicated for tax year 2011 and change land value as indicated in the land study review.
- 2) Lower the value per frnt. ft. of the subject to the mid-range of the two most-like comparables map/parcel S23-7 and S23-2-B. This adjusts the subject value per frnt. ft. to \$420.

**Motion to accept recommendation to lower the land value to \$420 per frnt. ft. and to leave the building value as indicated for tax year 2011.**

**Motion: Mr. Bohanon**

**Second: Mr. Richter**

**Vote: all in favor**

- b. **Map & Parcel: 00007-00000-010-000**  
**Owner Name: Smith, Nancy Wilson**  
**Tax Year: 2011 - Owner's Contention: Owner contends 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 property value is too high.**

**The Board acknowledged the 2 Smith appeals are on hold.**

**NEW BUSINESS:**

- VII. **Appointments:** No appointments.

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

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

IX. **Covenants:**

- a. **Map/Parcel: 55-73-TR4**  
**Property Owner: Rosser, James**  
**Tax Year: 2011**

**Contention:** Filing for new covenant on 7.95 acres

**Determination:**

- 1) This covenant was approved and signed by the Board on March 7, 2012.
- 2) Due to the property being less than 10 acres the Board requested additional documentation and additional research according to O.C.G.A. 48-5-7.4.
- 3) Photos of livestock were submitted as proof of agricultural use for the property map/parcel 55-74-TR4 and the covenant was then approved.
- 4) *Meanwhile research was in process* - The applicant's relative Stan Rosser is across the street with a covenant on 35.60 acres which was verified as the actual location of the livestock in the photos according to maps and recorded plat per Chad's research.
- 5) These properties are from a life estate according to applicant's family.

**Conclusion:**

- 1) Prior covenant applications have been approved on properties less than 10 acres for parcels adjoining a family farm of larger acreage already under covenant.
- 2) If excluding the connection to a family owned farm with large acreage and the photos as proof of agricultural use for map/parcel 55-73-TR4, the application should be denied.
- 3) However, if approval is based on the family farm connection the application should be approved regardless of the location of the livestock.

**Recommendation:** Based on prior Board decisions and uniformity, the covenant process should be completed.

NOTE: 2010 and 2011 tax year examples of approved covenants for less than 10 acre tracts within larger tracts of family owned or family farmed that have been approved by the Board are on file. There is one that was not approved by the Board (see map 73-43B and Board minutes March 16, 2011).

*The Board discussed that property owners are only eligible based on covenant use of their property. Being adjoined to family properties under covenant does not qualify the applicant. The Board instructed requesting the applicant's additional documentation not pertaining to adjoining family parcels. Documentation of map/parcel 55-73-TR4 such as pictures of trees for timber use, wildlife habitat, etc. would be permissible.*

X. **Homestead Exemptions:**

- a. **Map/Parcel: 47-50**  
**Property Owner: Groover, John C**  
**Tax Year: 2011**

**Contention:** Filing for Local Exemptions

**Determination:**

- 1) No income documentation was submitted with the exemption application.
- 2) A letter was mailed to the property owner requesting income documentation such as a tax return.
- 3) The applicant returned a copy of the local application with a less than \$20,000 income amount written in under gross income.
- 4) According to the gross income indicated being less than 20,000, the property owner qualifies for the local school exemption because the Georgia adjusted gross if filed would be less than the federal adjusted gross if filed.
- 5) Also qualifies for 60% of the local senior exemption.

**Conclusion:** With no copy of a tax return to determine actual adjusted gross and based on the amount on the application only, the property owner qualifies for the exemptions for which he applied. If additional income documentation is required the exemptions should be denied as the applicant has not provided additional documentation after the letter of request.

**Recommendation:** Approve exemptions as requested based on amount written in on the submitted application.

*Note: Not all applicants have submitted a tax return as income documentation. Some have submitted bank statements, written statements and just copies of Social Security statements. Not everyone files a tax return*

*The Board instructed requesting a tax return or social security statement as additional documentation to continue the process of exemptions per senate bill 242, section 1(c) and O.C.G.A. 48-5-50.1. The Board suggested that the Department of Revenue may also clarify the source of income requirements.*

**b. Map/Parcel: 48-59**

**Property Owner: Denny, Frank**

**Tax Year: 2011**

**Contention:** Filing for Homestead, State and Local Exemptions

**Determination:**

- 1) Legal residence for the applicant must be the property for which the application is made on January 1, 2012.
- 2) The applicant's driver's license indicates he lived in another county on January 1, 2012.
- 3) Application for the exemption also indicates the owner is registered to vote and has motor vehicle registered in Paulding County.

**Conclusion:** Based on the determination the applicant does not qualify for exemption in Chattooga County.

**Recommendation:** According to O.C.G.A. 48-5-40 the request for exemption must be denied.

*Motion to accept recommendation*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

**XI. Invoices and Information Items:**

- a. **Invoice public:** Tax Assessor's website: Invoice #120358 for service period July 2012: Amount Due \$625.00 – *The Board reviewed, approved and signed.*

**XII. Personal Property:**

- a. **Map & Parcel:** 399 Penn Bridge Road Trion, Georgia  
**Owner Name:** Nextel South Corp  
**Tax Year:** 2012

**Owner's Contention:** Due to a major overhaul in their network Nextel is requesting an additional 40% reduction of their wireless property located at 399 Penn Bridge Road Trion, Georgia (see attached).

**Determination:** It is determined there is a tower located at the above address with other necessary components. The value without the additional depreciation is \$39,950.00 and with the additional depreciation according the taxpayers opinion of value would be \$22,661.00 for a difference of \$16,839.00

**Recommendations:** It is the recommendation that no additional reduction be allowed for this company. Even though they are and will be upgrading for a while the fact still remains they have the same tower and equipment now that they have reported on in the past. This property should be taxed at the same depreciation as any other return for towers and equipment. The completion date is estimated to be by year end 2013.

*Motion to accept recommendation*

*Motion: Mr. Bohanon*

*Second: Mr. Calhoun*

*Vote: Mr. Barker, Mr. Bohanon and Mr. Calhoun in favor; one member abstained*

- b. **Map & Parcel:** 399 Penn Bridge Road  
**Owner Name:** Crown Castle South, LLC  
**Tax Year:** 2012

**Owner's Contention:** Owner contends that due to current economic circumstances the towers have no tenants leaving them idle. Owner request economic obsolescence factor of 25% be depreciated from the fair market value (please see attached letter).

**Determination:** Even though the tower has no tenants it is still being used by Crown Castle South. The value of this tower is \$210,000.00 the Georgia depreciation schedule calls for a 20% depreciation which would make the fair market value \$42,000.00 which is the value Crown Castle has sent in as their value. In their letter they say they are applying an economic obsolescence factor of 25% however their return only shows this as a request with no supporting documentation (see last page).

**Recommendations:** Since Crown Castle has submitted the correct value and has not submitted any supporting documentation for the 25% depreciation value amount the recommendation is to leave the value (\$42,000.00) as they have reported it.

*Motion to accept recommendation:*

*Motion: Mr. Calhoun*

*Second: Mr. Richter*

*Vote: all in favor*

- c. **Map & Parcel:** VARIOUS LOCATIONS OF INDUSTRY  
**Owner Name:** Mohawk Industries, Showa Best (warehouse only), Showa Best (Menlo City) Wire Tech, Mount Vernon Mills, Shaw Industry, J. P. Smith Lumber Company, Church Molding, J Bar Corporation, Signature Interior Woodwork  
**Tax Year:** 2012

**Owner's Contention:** Owners have applied for Freeport Exemption for the 2012 tax year. Owners are asking for approval by the BOA for this exemption.

**Determination:** Applications have been reviewed for correct information and calculations. One application had to be sent back for incorrect math. The company corrected the figures and it has been returned to me. One company had to be contacted by phone due to the lack of a return at all. This company has since sent in their application.

**Recommendations:** It is recommended by the DOR that the BOA review and approve all Freeport applications before finalizing their returns.

**Motion to approve all Freeport applications**

**Motion: Mr. Calhoun**

**Second: Mr. Richter**

**Vote: all in favor**

**XIII. Additional Items:**

- a. The 2009 and 2010 reviews for two previous employees Cindy Clark and Nikki Ballard are missing from their files. These are the only reviews missing. Mr. Bohanon suggested obtaining a copy of Nikki Ballard and Cindy Clark's performance reviews from Attorney Chris Corbin. In the process of sending files to Mr. Corbin, we may have given him our originals.
- b. Mr. Bohanon asked if we had any news from the Commissioner, Jason Winters about the new fly-over maps. Leonard discussed with the Board that he would follow up with Mr. Winters on the proposal.
- c. Mr. Bohanon instructed obtaining a report on the total number of acres under covenant in Chattooga County. Mr. Bohanon instructed obtaining a report on the total value of exempt property under covenant.
- d. **Executive Session:**
  - i. *Motion to go into executive session at 10:05 a.m.*
  - ii. *Motion: Mr. Bohanon*
  - iii. *Second: Mr. Richter*
  - iv. *Vote: all in favor*
  - v. *Motion to return to regular session at 10:08 a.m.*
  - vi. *Motion: Mr. Richter*
  - vii. *Second: Mr. Bohanon*
  - viii. *Vote: all in favor*

**XIV. Meeting adjourned – 10:15 a.m.**

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

*[Handwritten signatures and initials over horizontal lines]*