

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 11, 2012

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

Regular Meeting called to order 9:07 a.m.

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

I. **BOA Minutes:**

- a. Meeting Minutes July 5, 2012 – *The Board of Assessors reviewed, approved and signed.*

II. **BOA/Employee:**

- a. Assessors Office Budget: The June Expenditure Report has not been received. *The Board of Assessor's acknowledged.*
- b. Board members received checks. Note: Need to contact Ms. Arliss concerning Ms. Crabtree's check not being delivered.
- c. Mr. Calhoun received his copy of Georgia Property News.
- d. Mr. Richter received his new name tag.
- e. Chad Bierkamp received his certification Appraiser I and Cindy Finster received her Appraiser I certification with a grade of 86 in order to pursue Appraiser II certification. *The Board of Assessor's acknowledged.*

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.

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

- a. **Map & Parcel:** N/A
Owner Name: N/A
Tax Year: 2012

Concern:

- 1. 2012 preliminary consolidation to 2011 consolidation comparison.

Determination: Data base consolidation reports indicate the following decreases from 2011 to 2012.

1. Unincorporated.
 - a. Gross Taxable: -19,071,775
 - b. Net Taxable: -25,556,880
2. Incorporated.
 - a. Gross Taxable: +7,265,396
 - b. Net Taxable: -13,433,616
3. County School.
 - a. Gross Taxable: -21,691,024
 - b. Net Taxable: -27,972,746

Conclusion:

1. Please find attached a spread sheet showing property categories decreasing and increasing.
2. Preliminary numbers above and in spread sheet reflect value adjustments based on market adjustments to residential and commercial buildings and land as adopted by the Board on 05/30/2012.
3. Preliminary numbers above do not include approximately 17 local exemption adjustments.
4. All other covenants and local exemptions are included in the above numbers.
5. The 38,990,496 reduction in Net Taxable represents approximately 7.02% of the 555,277,949 Gross total digest for tax year 2011.

Recommendations:

- a. Examine attached spread sheet.
- b. Give instructions for further action if needed.

The Board of Assessor's discussed and signed acknowledgement form.

V. Pending Appeals, letters, covenants & other items:

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

2 Smith appeals are on hold
- 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: No appointments.

VII. Appeals and Appeal Status: *Requesting the Board acknowledge.*

- a. Appeals taken: 234
 Total appeals reviewed by the Board: 173
 Pending appeals: 62
 Number of appeals in process: 11

- b. **Map & Parcel: 40-57**
Owner Name: PARKER, WILLIAM H
Tax Year: 2011

Owner's Contention: LAND VALUE SHOULD BE LESS THAN \$ 1,000 PER ACRE

Determination:

1. Parcel is a 40 acre woodland tract with NO improvements.
2. 2011 tax appraisal was \$ 55,880 or \$ 1,395 per acre.
3. Parcel is under a Land Use covenant – covenant beginning year 2004.
4. Physical data

- a) Parcel is listed and appraised as a "NO ACCESS" tract.
 - b) Parcel lays outside the 100-year flood plain
 - c) Per soil maps 90% of this parcel has soil ranging from "Fair" to "Very Good" productivity levels for woodland.
 - d) In 1990 Kendrick & Associates classed this property as "Rough-to-Fair" (20 acs) and "Fair-to-Average" (20 acs) woodland.
 - e) According to the USDA Topography maps:
 - i. The western 14 acres has an overall slope of 0°.
 - ii. The center 16 acres has an overall slope of 28° (sloping east).
 - iii. The eastern 10 acres has an overall slope of 5° (sloping west).
 - iv. Terrain is hilly with thick underbrush in many places.
 - v. Trees are a mixture of pine and hardwoods.
 - f) **CONCLUSION:** The only major defect this property has is lack of access; which is allowed for in the appraisal value. (**NO ACCESS** property of this acreage in this Market Area is appraised approx 45% **LESS** than the same property with **GOOD ACCESS**.)
5. **EQUITY:**
- a) In a sample of 7 properties 40 – 105 acres lying near the **SUBJECT**:
 - i. 6 Listed with **GOOD ACCESS**
 - ii. 1 Listed with **LIMITED ACCESS**
 - b) Per acre values ranged from \$ 1,763 for the **LIMITED ACCESS** tract to \$ 2,697 for a **GOOD ACCESS** parcel for tax year 2011.
 - c) The **SUBJECT** parcel was appraised at \$ 1,395 / acre for 2011.
 - d) **CONCLUSION:** The **SUBJECT** parcel was appraised equitably with neighboring properties of similar acreage for tax year 2011.
6. **MARKET:**
- a) In a sample of 8 2010 sales of vacant land with an acreage range of 36 to 152 acres:
 - i. Two sold for significantly less than \$ 1,000 per acre.
 - ii. Two sold for between \$ 1,300 and \$ 1,400 per acre
 - iii. Four sold for greater than \$ 2,300 per acre
 - iv. One transferred twice within a 2 month period, once for \$ 1,994 per acre and the second time for \$ 103 per acre.
 - b) 5 sales were of **GOOD ACCESS** tracts (\$ 598, \$ 1,317, \$ 2,457, \$ 2,500, & 2,661 per acre respectively) and 3 were **LIMITED ACCESS** tracts (\$ 103, \$ 1,994, & \$ 2,354 per acre respectively).
 - c) 2 sales (\$ 1,317 & \$ 2,457 per acre) were of property significantly rougher and steeper than the **SUBJECT**.
 - d) **STATS:**
 - i. Average sale per acre = \$ 1,748
 - ii. Median sale per acre = \$ 2,174
 - iii. Overall sale per acre = \$ 1,608
 - iv. **SUBJECT** was valued at \$ 1,395 per acre for 2011.
 - e) **CONCLUSION:** The 2011 appraisal of the **SUBJECT** parcel can be supported by sales of vacant land taking place during 2010.

Recommendation: Leave the value of the Appellant's property at \$ 55,800 (\$ 1,395 / acre) for year 2011.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

c. **Map/Parcel: 30B-13**
Property Owner: Kelly B. Floyd
Tax Year: 2011

Contention: Appealing Value

Determination:

Subject value is \$101,088 with 1992 sq. ft at \$51 per sq. ft and has .69 acres for a total fair market value including house and land at \$107,810.

- 1) The average comparable building value is \$87,791 with average square footage of 1558 at \$56.22 price per sq. ft.
- 2) The subject falls within range of comparables at the lower end of the range.

Recommendation: Leave value as assessed for tax year 2011.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

VIII. **Covenants:**

A. Map/Parcels/Owners: (14-6 BTH Investments LLC), (81-33 Ralph and Mary Henry), (75-T James Hunter), (7-5 R H Ledbetter Family Properties), (11-13 Jimmy Mitchell), (81-27 Riggs Land LLC), (32-15 and 32-10 Barbara Sanford), (68-10 Fred Scoggins), (83-51 Mary Storey), (25-12 and 25-13 John Stubb), (7-1 Cameron Vowel), (65-32 Paul Ware) and (19-5 Kristi Winters)

Tax Year: 2009

Contention: Applying for Forest Land Protection Exemption

Determination:

- 1) 15 Covenants with no record of payment submitted for recording fees
- 2) The property records show they have been entered into our system
- 3) These 15 haven't been recorded in the Clerk of Courts records.
- 4) These 15 covenants also require Board of Assessor's signatures

Recommendation: Send letters to property owners to verify payment of recording fees.

Motion to sign covenants and send to get recorded

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

B. Map/Parcels/Owners:
(40-53 John and Michael Ann Bailey), (62-1 Kenneth Davis)

Tax Year: 2009

Contention: Applying for Forest Land Protection Exemption

Determination:

- 1) 2 Covenants with record of payment for recording fees
- 2) The property records show they have been entered into our system
- 3) These 2 haven't been recorded in the Clerk of Courts records.
- 4) These 2 covenants also require Board of Assessor's signatures

Recommendation: Requesting the Board of Assessor's review and sign then send to be recorded.

Motion to sign covenants and send to get recorded

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

C. Map/parcel: 79-16
Property Owner: Lane and Gina Skates
Tax Year: 2011

Contention: Transferred .50 acres from Lane and Gina Skates map/parcel 79-16 to Orlando Beasley 79-16-B while under agricultural covenant.

Determination:

- 1) According to O.C.G.A. 48-5-7.4 the original covenant holder may deed up to 5 acres of their property under covenant to a family member.
- 2) According to deed research the original covenant holder deeded .50 acres.
- 3) There is no documentation that they are relatives, however their relationship was verified by Chad Bierkamp, the mapper – he stated that they are his in-laws.

Recommendation: Requesting the Board acknowledge and give instructions on whether a document showing relationship is necessary for the records.

The Board gave instructions to obtain a letter of documentation explaining the relationship between the Skates and Beasley property owners.

D. 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) *The Board then instructed in meeting minutes June 18, 2012 to send a letter to Mr. Rosser requesting documentation for his property such as photos, receipts of feed purchase, etc.*

The property owner has submitted a letter to the Board as follows:
Dear Board of Assessors,

Please review the following due to the covenant request by James Rosser map/parcel 55-73-TR4:

The Board instructed obtaining further research and documentation to verify whereabouts of livestock on property for agricultural covenant. Mr. Rosser submitted photos which the Board accepted but there was some confusion about which Rosser property the livestock is on. A letter was then sent to Mr. Rosser to request further documentation. Mr. Rosser came into the office on July 5, 2012 to state that the livestock is maintained on each property between the brothers. Mr. Rosser said two brothers maintain the cattle and one brother is deceased. The deeds to the property of the deceased brother haven't been changed. Mr. Rosser hasn't kept receipts on feed purchases because they have never needed them before.

He is requesting the Board approve his covenant application.

Conclusion:

- 1) The property owner contends he submitted photos of the livestock on his property.
- 2) The mapping research shows at least 90 percent of the property is wooded land with a small portion of open land.
- 3) There have been properties previously approved for covenant for a little as .50 acres due to the connection to the adjoining family farm property.

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

Motion to accept recommendation

Motion: Ms. Crabtree

Second: Mr. Richter

Vote: all in favor

IX. Homesteads:

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 return to determine actual adjusted gross and based on the amount on the application only, the property qualifies for the exemptions for which he applied. If it is required for the property owner to submit additional documentation, the exemptions should be denied.

Meeting of June 13, 2012 the Board instructed sending a second letter to the property owner requesting an income source – As of July 5, no response has been received.

Recommendation: Deny due to eligibility can not be determined without source of income documentation.

Motion to deny the homestead application until income is submitted by the applicant

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

X. Invoices and Information Items:a. **Emails:**

- i. Sharing Agreement: qpublic: *The Board signed.*

b. **Invoices:**

- i. **1997 Crown Vic 7303:** Right window regulator: Dry Valley Auto Parts: Amount Due \$105.00 – *The Board reviewed, approved and signed.*
- ii. **July Backups:** GSI Invoice #: 8985, Invoice Date: 7/2/2012, Amount Due: \$40.00 – *The Board reviewed, approved and signed.*

XI. Personal Property:

- a. **Map & Parcel: S26 PP:CF 106**
Owner Name: Ready Mix USA LLC
Tax Year: 2012

Owner's Contention: Owner contends that due to the idle status of equipment they are requesting a reduction to the calculated cost of replacement less physical depreciation (see Schedule A)

Determination: After talking with Janice Hicks a representative for Ready Mix the business was not in operation in 2010 or 2011 and they are not certain when or if it will open again. Property taxes have been paid for these years on items which were still at the location however, for this year there is only one piece of equipment (see photo) which is considered as personal property. The property was visited on March 27, 2012 to confirm the enclosed information. Also attached you will find the definition of external (economic) obsolescence.

Recommendation: Recommendation is for the BOA to review this return and make a determination as to what is fair for this company.

The Board instructed send the owner a letter informing them to send proof of documentation or to file an appeal upon receiving their assessment notices.

Motion to request documentation from property owner

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

- XII. Map & Parcel: 64E-27**
Owner Name: WEAVER, DOROTHY ANN
Tax Year: 2012

Owner's Content: REQUESTS MOBILE HOME with ADDITIONS BE RECLASSIFIED AS A "STICK-BUILT" HOUSE.

Determination:

7. Mobile Home data:
 - a) 1974 Ritz Craft by Wickes Homes
 - b) List as 12 x 60
 - c) Home has been in records under different owners back to tax year 1991.
8. Additions / Improvements data:
 - a) 28 x 10 1-Story Addition
 - b) 24 x 12 1-Story Addition
 - c) 30 x 12 Open Porch
 - d) Composition Hardboard siding
 - e) Gable roof with shingles
 - f) "Foundation" is composed Composition Hardboards with stucco which is laid around the additions; Manufactured Home portion maintains metal skirting.
 - g) Per owner, these additions were started about 15 years ago; however are well maintained and look new.
9. Owners requesting change in classification hoping it will reduce insurance premiums.
10. Siding and roofing are of 90 to 100 grade quality, and been "seamlessly" applied to Home and to additions.
11. Home is of Pre-HUD construction and normally would not qualify for any type of federally approved loan or refinancing.
12. A Certificate of Permanent Location has not been filed on this home; Home was titled to Dorothy Weaver on 04/27/2011.

- 13. Appraiser has not been able to obtain any documentation or guidelines for reclassifying a Mobile or Manufactured Home as a "stick-built" home.

Recommendations:

- 1. Per O.C.G.A §8-2-181, lacking a Certificate of Permanent Location, Home is *personal property*, therefore Owners should be advised to file a T-234 form with the Clerk of the Superior Court in order for the home to be reclassified as real property.
- 2. Advise the Owner to contact their insurance company and inquire as to the correct procedure to reclassify this dwelling for insurance purposes.
- 3. Reviewer requests that the Board of Assessors give instruction on the classification of extensively re-modeled or "converted" Mobile / Manufactured Homes.
- 4. List home as "Mobile Home with Additions" for 2012.

Motion to accept numbers one and four of the recommendation

Motion: Mr. Bohanon

Second: Mr. Calhoun

Vote: all in favor

XIII. Meeting adjourned – 10:04 a.m.

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

