

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of July 25, 2012

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Attending: William M. Barker, Chairman  
Hugh T. Bohanon Sr.  
David 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 July 18, 2012 – *The Board of Assessors reviewed, approved and signed.*

II. **BOA/Employee:**

- a. Assessors Office Budget: The July Expenditure has not been received. *The Board acknowledged.*
- b. Substance Abuse Policy:
  - i. Policy emailed to the Board of Assessors on July 18, 2012. *The Board acknowledged receiving an electronic copy of the amended substance abuse policy.*
  - ii. Compared policies: *In chapter 4, Division 3, Section 1 of the Board of Assessors Policy for Drug and Alcohol Free Workplace*  
The BOA hereby adopts and incorporates herein Chapter 4, Division 3, of the Chattooga County Personnel Policy including any revisions or amendments thereto. – *The Board acknowledged.*
- c. Checks: *Board members received checks.*
- d. Step Increase: Chad Bierkamp achieved his Appraiser I Certification June 26, 2012 – Requesting the Board's instructions on receiving his step increase in pay.
  - i. *The Board instructed Leonard, Chief Appraiser to send a letter to the Commissioner requesting the increase be added for Chad Bierkamp.*
  - ii. *Motion to approve a step increase for Chad Bierkamp*
  - iii. *Motion: Mr. Bohanon*
  - iv. *Second: Mr. Calhoun*
  - v. *Vote: all in favor*

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**  
**Remaining Appeals – 0**  
*No changes or updates to report – The Board acknowledged.*

IV. **Time Line:** Leonard will be forwarding updates via email. *Leonard discussed with the Board that the assessments notices being mailed will be added to his time line updates.*

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

- a. **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.

Previously the Board of Assessor's instructed obtaining a signed letter from Lane and Gina Skates stating the acreage transferred and to whom it was transferred. The letter has been received and archived with the Skates and Beasley file. Requesting the Board acknowledge the letter.

*The Board acknowledged and reviewed the letter and agreed that there was no breach of covenant.*

- 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 property value is too high.  
 Mr. Smith visited the office several times over the 2011 appeal period. He also visited the office again on July 18, 2012 inquiring as to why his appeals have not been completed.

*Note: These were among the appeals placed on hold during the preparation for tax year 2012 records and assessments. The appeal process has just recently began to pick back up. Mr. Smith took 2 appeals forms with him to appeal the same property for tax year 2012. Mr. Smith did not fill out or sign the appeal forms in the office.*

Requesting the Board of Assessors review and give instructions.

*The Board instructed getting these appeals completed – get with Chad and or Roger to follow up completion by the next Board meeting on August 1, 2012.*

NEW BUSINESS:

VI. **2011 Appeals and Appeal Status: Requesting the Board acknowledge.**

- a. Appeals taken: 234  
 Total appeals reviewed by the Board: 171  
 Pending appeals: 60  
 Number of appeals in process: 9

- b. Mount Vernon Mills 2012 appeal: ***For Board acknowledgement and discussion.***
- i. The Board of Assessor's reviewed and discussed the 2012 Personal Property return for Mount Vernon Mills. ***The Board has responded to the Mount Vernon Mills 2011 Personal Property appeal and 2012 Personal Property return as follows:***
  - ii. ***Motion to accept Mount Vernon Mills return value of \$114,849,890***
  - iii. ***Motion: Mr. Richter***
  - iv. ***Second: Mr. Calhoun***
  - v. ***Vote: 2 members abstained***
  - vi. ***The chairman voted to end the tie***
  - vii. ***The chairman announced that the vote carried***
- c. **Map/Parcel T13-28**  
**Property Owner: SWE Homes Ga. LLC**  
**Tax Year: 2011**

Notes: The sales in this area are one story houses. They are listed here only as a guide. The T12-24 House is similar to the subject but located in Hot Town, across from Mt Vernons main entrance. The comparables listed are houses similar and immediate neighbors to the subject. Adam Hunt purchased this house from SWE in Feb, 2011. The Econ factor in Frogtown should be 87%.

**Contention:** Appealing Value

**Determination:**

- 1) Subject Bld value is \$18,227. It has 1908 sq ft. at \$9.55 per sq ft. It has .38 acres for a total FMV including house and land at \$20,683.
- 2) Avg comparable Bld. Value is \$21,957 with avg Sq Footage of 2291 at \$9.52 per sq foot.
- 3) The Subject falls in the Mid range of comparables at the center of the scale. The Phy value of 51 should be lowered to the low 40s but an interior inspection would be needed for a greater change.
- 4) There were no sales of this type home in the frogtown area in the past two years.

**Recommendation:** We are lowering the phy depreciation value from 51% to 43% for 2011 tax year.

- This will bring the house value from \$18,227 to \$15,367
- This will adjust the total value from \$20,683 to \$17,823.
- This is due to comparables taken around subject's area which in better physical condition.
- The Econ factor should be at 87% due to the majority of this area is at that Econ value.

KL & JP

***Motion to accept the 2010 purchase price***

***Motion: Mr. Calhoun***

***Second: Mr. Bohanon***

***Vote: all in favor***

- d. **Map/Parcel T19-46**  
**Property Owner: SWE Homes Ga. LLC**  
**Tax Year: 2011**

**Contention:** Appealing Value

Note: Frogtown should have an Econ value of 87% due to flooding. Comparables hear are immediate neighbors. Sales comparables are one story homes near the subject.

**Determination:**

- 1) Subject Bld value is \$21,510. It has 2200 sq. ft. at \$9.78 per sq. ft. It has .29 acres for a total FMV including house and land at \$22,960.00.
- 2) Avg comparable Bld. Value is \$21,957 with avg sq footage of 2291 at \$9.52 per sq foot.
- 3) The subject falls in the mid range of comparables at the center of the scale. The physical value of 57 could be lowered due to roof damage.
- 4) There were no sales of this type home in the frogtown area in the past two years. The Sales listed here are one story homes in Frogtown. Consider them as a guide.

**Recommendation:** Lower physical value to 51%. This would lower the building value from \$18,801 to \$16,822 in future year. Tag to check condition for 2013.

**Motion to accept the 2010 purchase price**

**Motion: Mr. Bohanon**

**Second: Mr. Calhoun**

**Vote: all in favor**

**VII. Homesteads:**

**a. Remaining Homestead letters:**

- i. Map/parcel: 26-8, Vandervort, Judith, tax year 2012
- ii. Map/parcel: 64D-13, Steward, Arnold, tax year 2012
- iii. Map/parcel: 40-45, Ragland, Wilburn, tax year 2012
- iv. Map/parcel: S41A-3, Whaley, Joan, tax year 2012
- v. Map/parcel: 55A-51, Wells, Gary, tax year 2012
- vi. Map/parcel: 30-B-10, Ragland, Harold, tax year 2012
- vii. Map/parcel: 50C-48, Blackwell, Robert, tax year 2012

**Conclusion:** Letters have prepared to be sent to the above property owners who filed for state and local exemptions. The income documentation to determine eligibility for local exemptions was never submitted by property owners.

Note: The applicants above are eligible for some exemptions.  
The letters indicate which they were accepted for.

**Recommendation:** Requesting the Board review and approve sending the letters

**Motion to approve sending letters**

**Motion: Mr. Richter**

**Second: Ms. Crabtree**

**Vote: all in favor**

**b. Map/parcel: 40-20**

**Property Owner: Hawkins, Curtis**

**Tax Year: 2012**

**Contention: Now Filing for Veteran's Exemptions**

**Determination:**

- 1) MINUTES July 18, 2012 the state and local exemptions were approved for Mr. Hawkins.
- 2) The next day he brought in his letter of 100% Veteran's disability.
- 3) His state and local exemptions had not been applied while waiting for regular income documentation.

**Recommendation:** Requesting the Board approve the Veterans exemption to be applied along with or in place of state and local exemptions he originally applied and was approved for.

**Motion to approve Mr. Hawkins for the 100% disabled Veteran exemption**

**Motion: Mr. Calhoun**

**Second: Mr. Bohanon**

**Vote: all in favor**

- c. **Map/parcel: 40-110**  
**Property Owner: Ramsey, William**  
**Tax Year: 2012**

**Contention:** Filed for state and local homestead exemptions

**Determination:**

- 1) Based on IRS 1040 the applicant does not qualify for double or state school
- 2) The federal adjusted gross indicates the applicant qualifies for local exemption.
- 3) The applicant ended up with a negative income

**Recommendation:** Requesting the Board's acknowledgement.

*Meeting Minutes of July 18, 2012 there was a question of the Board of where the applicant's residence is. The Board instructed verifying the residency of Mr. Ramsey and returning this item next week.*

*Residency verified by:*

- 1) *Contacted the property owner by phone call on July 18, 2012. He stated that he lived in the same house he always did and gave the address: 4804 Highway 114, Lyerly, GA 30730.*
- 2) *Visited property better known as 040-110 at address 4804 Highway 114 on July 18, 2012 and findings at that property are as follows:*
  - a. *Photos taken at the home indicate a lock on the outside of the front door placed there by the Real Estate Agency "Harry Norman Realtors"*
  - b. *A sign in the front window off the side of the front porch has the property address 4804 as shown in photo attached*
  - c. *Research from the Georgia Multiple Listing Service lists the home for sale with Harry Norman Realtors (copy of property detail on the website attached)*
  - d. *Virtual tour of the home on the website listing shows the home vacant*
- 3) *Visited the property map/parcel 40A-008-A on July 18, 2012 – spoke with someone at the residence who told us that the property owner was William D. Ramsey's and he was at Walmart and would return soon. We told him that we were there to verify residency of William D. Ramsey because he had several properties and we were not sure where he lived. We told him that we were attempting to complete Mr. Ramsey's exemption application process and we needed to verify his residence. The man there again told us that this was the residence of William D. Ramsey he said, "this is it".*
- 4) *911 Directory has the current residence of William D. Ramsey as map/parcel 40A-008-A address: 386 Oak Grove Rd., Lyerly. The 911 directory is showing the resident of 4804 Highway 114 has moved.*

**Conclusion:** *Based on the research the property is vacant for which homestead and exemptions are being applied.*

*The Board instructed keeping exemptions on one property only and to leave the exemptions applied to the property which Mr. Ramsey says is his residence. The Board signed and approved local exemptions for Mr. Ramsey for property map/parcel 40-110, address 4804 Highway 114, Lyerly.*

VIII. **Additional Items:**

- a. **Public Comparison Study:** CAVEAT: Mr. Calhoun is interested in the program discussed at CAVEAT pertaining to comparison studies. His questions are as follows:
  - i. Would this save time and or funds to apply this program to our database for comparison studies of property?
  - ii. Would this work with or be compatible to the database we use?
  - iii. Will this help with the appeals process?

*The Board instructed Leonard to follow up with public for information and costs.*

IX. Meeting adjourned – 10:00 a.m.

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

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