

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of August 8, 2012

---

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

---

Regular Meeting called to order 9:01 a.m.

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

**I. BOA Minutes:**

- a. Meeting Minutes August 1, 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 of Assessor's acknowledged.*
- b. 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.*

**IV. Time Line:** Leonard will be forwarding updates via email. *No new updates at this time. The Board acknowledged.*

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

- a. 2011 Appeals taken: 234  
Total appeals reviewed by the Board: 178  
Pending appeals: 56  
Number of appeals in process: 11  
*The Board acknowledged receiving email of 2011 and 2012 appeal updates. Mr. Barker, chairman instructed having the 2012 appeal status reported beside the 2011 item.*
- 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 begun 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.*

**The Board acknowledged the Nancy Wilson Smith 2011 appeals are still on hold.**

NEW BUSINESS:

VI. **2012 Appeals and Appeal Status: The Board of Assessor's acknowledged the 2012 appeal status.**

- a. 2012 Appeals taken: 78  
 Total appeals reviewed by the Board: 9  
 Pending appeals: 69  
 Number of appeals in process: 9

- b. **Map/parcel: 16-23**  
**Property Owner: Ennes, Janet H.**  
**Tax Year: 2012 appeal**

**Contention:** Filing for covenant in lieu of an appeal on 5.56 acres.

**Determination:**

- 1) The property is used for producing plants and trees and raising and harvesting crops.
- 2) The Dogwood Estates Vineyard, LLC is operated on this property.
- 3) Types of buildings on the property include: storage, processing, barn and green house.
- 4) The property owner was informed of documentation requirements for less than a 10 acre tract and they can provide receipts and photos, etc.
- 5) According to aerial photography maps and digital photos, there is a vineyard on this property.

**Recommendation:** Requesting the Board of Assessor's approve and sign the covenant application.

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Ms. Crabtree**

**Vote: all in favor**

- c. **Map/parcel: 8-104**  
**Property Owner: Ennes, Janet H.**  
**Tax Year: 2012 appeal**

**Contention:** Filing for covenant in lieu of an appeal on 6.19 acres.

**Determination:**

- 6) The property is used for producing plants and trees.

- 7) The property owner was informed of documentation requirements for less than a 10 acre tract and they can provide photos, etc.
- 8) According to aerial photography maps and digital photos, the property is wood land.

**Recommendation:** Requesting the Board of Assessor's approve and sign the covenant application.

**Motion to obtain further documentation of less than 10 acre tract**

**Motion: Mr. Bohanon**

**Second: Mr. Richter**

**Vote: all in favor**

- d. **Map/parcel: T05-40**  
**Property Owner: Coley, Michael**  
**Tax Year: 2012 appeal**

**Contention:** The address is wrong on the assessment notice – should be 31 Tenth Street.

**Determination:** According to 911 records, the physical address should be changed to 31 Tenth Street

**Conclusion:** The address has been corrected to reflect on the 2012 tax bill as 31 Tenth Street – *The Board acknowledged the change of address.*

- e. **Map / Parcel 39A - 81**  
**Property Owner: Rodney Wood**  
**Tax Year: 2011**

**Contention:** This property is a trailer with a house built around it, not worth it.

Note: Office rule is : If an appraiser can see one remnant of a MH in a structure it is to be recorded as a MH.

**Determination:**

- 1) Our subject has a building value of \$37,558 with a sq. ft. value of \$27.16. The total FMV is \$39,058.
- 2) Comparables used here are framed built houses except for S38-39 and T23-108, which are MH conversions.
- 3) Comparables Physical depreciations range from 60% to 84%. The subject's Physical depreciation is 69%.
- 4) The subject is in the mid range of the value per sq. ft. scale. at \$27.16. The average comparable sq. ft. value is \$24.10.
- 5) The BOA allowed a 25% economic obsolesce deduction in April of 2004 for S38-39, to compensate for "mobile home elements" in structure.  
The elements being a metal floor joist and a section of mobile home frame under the siding.  
Please see RJ's notes in attachment "A".

**Recommendations:** The grade and physical depreciation here appears correct and consistent with other MH conversions. However the remnants of a MH can still be seen here. A reasonable observer would conclude the window on the north end of this structure is that of a MH. See Picture Attached.

Keeping with an established rule, We recommend this house be recorded as a MH with additions or an obsolesce depreciation of 25% allowed for "mobile home elements" in structure. If a 25% obsolesce depreciation was allowed it would lower the building value from \$37,558 to \$28,169 and the total value from \$39,058 to \$29,669 for 2011 tax year.

KL & JP

***Motion to accept recommendation***

***Motion: Mr. Richter***

***Second: Ms. Crabtree***

***Vote: all in favor***

- f. **Map / Parcel: 39A – 81 Land study**  
**Property Owner: Rodney Wood**  
**Tax Year: 2011**

**Contention:** None on Land Just on Home

**Determination:**

- 1) Subject has .46 acres of land valued at \$1,500. Value per acre is \$3,261.
- 2) Subject ranges below average land value which is \$1,875 on scale.
- 3) Comparables are subject's neighbors and average comparable per acre is .58 acre.
- 4) Comparable acreage ranges from .43 to .69 acre.

**Recommendation:** We recommend leaving land value at the same at \$1,500 for 2011 tax year.

***Motion to accept recommendation***

***Motion: Mr. Richter***

***Second: Mr. Calhoun***

***Vote: all in favor***

- g. **Map / Parcel: 39A-82B**  
**Owner: Rodney Wood**  
**Tax Year: 2011**

**Contention:** This property is a trailer with a house built around it, not worth it.

Note: Office rule is: If an appraiser can see one remnant of a MH in a structure it is to be recorded as a MH.

**Determination:**

- 1) Subject has a building value of \$33,313 with a sq. ft. value of \$23.73. The total FMV IS \$54,928.
- 2) Comparables used here are framed built houses except for S38-39 AND T23-108, which are MH conversions.
- 3) Comparables physical depreciations range from 60% to 84%. Subject's physical depreciation is 72%.
- 4) Subject falls below the comparables average per sq. ft. value at \$23.73, the comparable average is \$24.10 per sq. ft.

5) The BOA allowed a 25% deduction for S38-39 in April of 2004, to compensate for "mobile home elements" in structure, which was a metal floor joist and a section of mobile home frame. Please see RJ's notes in attachment "A".

**Recommendations:** The grade and physical depreciation here appears correct and consistent with other MH conversions.

However an exterior power service mounted to a pole indicates to a reasonable observer that this structure was once a mobile home. The owner confirms this and states, "that the house is a trailer with a house built around it." See pic's attached.

Keeping with an established rule, we recommend this house be recorded as a MH with additions or a functional obsolescence depreciation of 25% allowed for "mobile home elements" in structure. If a 25% functional obsolescence depreciation was allowed it would lower the building value from \$33,313 to \$24,985 and the total value from \$54,928 to \$46,600 for 2011 tax year.

KL & JP

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Calhoun*

*Vote: all in favor*

**h. Map / Parcel: 39A - 82B Land Study  
Property Owner: Rodney Wood  
Tax Year: 2011**

**Contention:** None on Land Just on Home

**Determination:**

- 1) Subject has 6.78 acres of land valued at a total of \$19,628 and a value of \$2,895 price per acre.
- 2) Subject ranges below on the average per acre price scale with comparables. The average is \$3,059.
- 3) Comparables are subject's neighbors and average comparable per acre is 5.27.
- 4) Comparable acreage ranges from 3.18 acres to 7.00 acres

**Recommendation:** We recommend leaving land value at the same at \$19,628 for 2011 tax year.

KL & JP

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Calhoun*

*Vote: all in favor*

**i. Map / Parcel: 26 - 2B  
Property Owner: Dennis Rash  
Tax Year: 2011**

**Contention:** Half of land is in flood zone so I feel this land is worth about half of what it is valued.

Notes: See sheet for soils inside the file. Located in column "N" is soil type for each parcel used as comparables. Located in column "O" is percentage of each comparable in flood zone.

**Determination:**

- 1) Subject has 9.55 acres of land valued at \$5,040 per sq. acre.

- 2) Subject falls below average price value per acre which is \$5,217.
- 3) Subject has a small portion of his property that falls in the flood plain, "see area".
- 4) According to the soil types in flood zone this land is very good for cultivating crops, pasture land and farming on.
- 5) They are comparables with the same soil type, and that is in the flood zone as well that is valued higher than the subject.

**Recommendation:** I recommend leaving the value at \$48,132 for 2011 tax year.

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: all in favor**

- j. **Map & Parcel: 43-24 (27 x 50 2000 Chandeleur by Champion Mobile Homes)**  
**Owner Name: STRAWN, THOMAS HAROLD**  
**Tax Year: 2012 back to 2001**

**Issue:** FORECLOSING ON A HOME WHICH DOES APPEAR ON COUNTY TAX RECORDS

**Determination:**

1. A "Debbie" representing Vanderbuilt Mortgage contacted the Office on 06/29/2012. Vanderbuilt is foreclosing on the aforesaid Manufactured Home, but can find no tax record of this Home being in the county.
2. Vanderbuilt cannot get a clear title on this Home without proof that ad valorem taxes on the home are up-to-date.
3. Per the Department of Driver Services, this Home is currently titled to Thomas Harold Strawn. It was acquired "New" on 03/16/2001.
4. E-911 reports a Cream & Tan double-wide Home listed to Tommy & Barbara Strawn to be located at 474 Holland-Chattoogaville Road.
  - a) There are no tax records of a double-wide manufactured home in the name of Strawn located or having been located in Chattooga County.
  - b) Field Visit of 07/27/2012 confirmed a 27 x 50 white or cream colored Manufactured Home located on 43-24 and having a location address of 474 Holland-Chattoogaville Road.
  - c) The parcel is listed in the names of Thomas & Ann Strawn.
5. Satellite imagery indicates a structure on this parcel, at the same location, going back to 2005. .
6. O.C.G.A § 48-5-305 & O.C.G.A § 48-3-21 appear to restrict the Board's action concerning this unreturned property to a seven-year period from 2012 back to 2006.

**Recommendations:**

Create Manufactured Home tax bills in the name of Thomas Harold Strawn for Mobile Home tax years 2006 through 2012.

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: all in favor**

VII. **Covenants:**

- a. **Map/parcel: 49-88**  
**Property Owner: Richardson, Joey H**  
**Tax Year: 2011**

**Determination:** Prior Board action on June 6, 2012 to remove the covenant exemption as follows:

**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**

**Recommendation:** Requesting the Board of Assessor's review, approve and sign the release at the bottom of original covenant application.

**The Board signed and approved the release of covenant.**

VIII. **Invoices and Information Items:**

a. **Invoices:**

- i. August Backups: GSI: Invoice #9029: Invoice Date 8/2/2012: Amount Due: \$40.00 – **The Board of Assessor's reviewed, approved and signed.**

ii. **Postage:**

**Account Number:** #10-1550-52-3220  
**Invoice For:** Postage  
**Tax Year:** 2012  
**Purpose:** Notices to be mailed

**Determination:**

- 1) Many notices mailed by qpublic were returned to our office with return to sender and forwarding addresses.

- 2) We re-mail these notices in an attempt to get them to the property owners.
- 3) We are also picking up on 2011 appeals and current 2012 appeals which each receive notification of Board decisions.

**Reviewer: Wanda Brown**

**Recommendation:** The invoice statement sent from the Commissioner’s office also includes the magistrate’s office account and their postage, therefore; the Board may not wish to sign the invoice with both office totals included.

Requesting the Board acknowledge paid amount of \$270.00 by signing the BOA Agenda Item – Invoice prepared to serve in place of the original invoice.

*The Board reviewed, approved and signed*

**b. Courses:**

*i. Cindy Finster: Course V: Cost Approach to Value*

To: The Board of Assessors

From: Cindy Finster

I would like to have approval to take Course V “Cost Approach to Value” September 10-14 in Macon, Georgia. I was advised by the DOR personnel that it would be better to take this class before I take the regional exam for Appraiser II. Thank you

*Requesting the Board of Assessors review and sign BOA Agenda Item*

*Motion to approve Cindy Finster attending Course V*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

**IX. Executive Session:**

a. *Motion to enter into executive session at 9:38 a.m. to discuss legal matters of previous employees*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

*Motion to return to regular session at 9:46 a.m.*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

**X. Addendum:**

a. **Courses:** Check state website to see if the Board members are listed as being current in certification and hours. *The Board acknowledged and discussed.*

b. **Mr. Bohanon inquired about the digest status – The Board acknowledged.**

**XI. Meeting adjourned – 9:58 a.m.**

William M. Barker, Chairman

Hugh T. Bohanon Sr.

David A. Calhoun

Gwyn W. Crabtree

Richard L. Richter

\_\_\_\_\_

\_\_\_\_\_ *WMB*

\_\_\_\_\_ *DAC*

\_\_\_\_\_ *GWC*

\_\_\_\_\_ *RLR*