

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 22, 2012

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

Regular Meeting called to order 9:00 a.m.

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

I. BOA Minutes:

- a. Meeting Minutes August 15, 2012 – *The Board of Assessors reviewed, approved and signed.*
- b. Affidavit of Presiding Officer: Requesting the Chairman, Mr. Barker review and sign two affidavits. – *The chairman signed.*

II. BOA/Employee:

- a. Assessors Office Budget: The July Expenditure emailed to the Board on 8/17/2012 for review. *The Board acknowledged and discussed the Assessor's expenditure indicates that we are under budget through July 2012.*
- b. Board members to receive 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 – 57**
 - Cases Settled – 50
 - Hearings Scheduled – 4
 - Hearings NOT scheduled as of this report – 3
 - Remaining Appeals – 7Requesting the Board's acknowledgement of BOEq status – *The Board acknowledged and discussed.*

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

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

- | | |
|--|---------------------------------|
| a. 2011 Appeals taken: 234 | 2012 Appeals taken: 111 |
| Total appeals reviewed by the Board: 183 | Total reviewed by the Board: 21 |
| Pending appeals: 51 | Pending appeals: 90 |

The board acknowledged the 2011 and 2012 appeal status.

- b. **Map & Parcel: 00007-00000-010-000 - Owner Name: Smith, Nancy Wilson**
Tax Year: 2011 - Owner's Contention: 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 2 Smith appeals are on hold.

NEW BUSINESS:

VI. 2011 Appeals:

- a. **Map / Parcel: 8-78**
Property Owner: Ocie Hudson
Tax Year: 2011

Contention: Swamp land, water stands on back portion of land and there are no trees in that area.

- 1) talked to owner on 7-30-12 and she states "the house is in need of a roof and value on house is to high as well as land."
- 2) Owner also stated "the inside of the house was fine."

Determination:

- 1) Our subject has 10 acres of land with a land value of \$42,000 and building values of \$32,410 for a total FMV of \$74,410.
- 2) Subject's main building value is \$31,632 with 1376 sq. ft. Square foot value is \$22.99.
- 3) The comparables range in physical depreciation from 60% to 78%. Subject falls on the high end of the physical depreciation scale at 72%.
- 4) Visited the subject's property on 7-30-12, the roof appeared wavy and in need of shingles. Estimated 30% of fascia board rotted and needs replacing. Vinyl siding was in good condition, however appears siding was pulling away from house in several areas. The over all quality of installation was poor. The comparables were looked at and photos were taken. Comparables were in better condition and the subject's physical depreciation was worse than comparables.
- 5) Subject is not in flood zone; land value is at \$4,200 per acre and is comparable to neighbors.
 See land spreadsheet attached.

Recommendation: Recommend lowering the physical depreciation for building from 72% to 58%.

This would lower the building value from \$31,632 to \$25,481 for 2011 tax year.

For land value, recommend leaving the value at \$42,000 for 2011 tax year.

The Total Fair Market Value for 2011 should be \$67,259.

KL & JP

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all

- b. **Map/Parcel: 61-27-G**
Property Owner: Linn, Ellis Paul
Tax Year: 2011

Contention: Owner contends building is valued too high. See bill for construction cost. Structure was only a pole barn on January 1, 2011. Also contest land value. Invoice from property owner does not have a date.

Determination for land study:

- 1) The subject property has 20.42 acres with 1,016 frnt. ft of road frontage on Silver Hill Rd with very good access according to current tax records and is valued \$53.06 per front foot. The subject also has road frontage on Foster Manning Road.
- 2) The average value per front foot of 4 comparables with good road access is \$55.18 with a median value per frnt. ft. at \$57.26. The subject falls within range of comparables and is at the lower end of the range except for one parcel that has less front feet and according to current tax records poor road access.
- 3) The subject's value per acre is \$2,640 which falls below the average of comparables at \$2,993.99 per acre.

Determination for building research:

- 1) Field representatives visited the property on 8/20/2012 and determined that this building was not at 40% complete as of January 1, 2011.
- 2) Anissa's notes in the property record states that the house was only at 20%.
- 3) A 40x60 pole barn was all that was on the property on January 1, 2011.

Recommendation: Leave subject land value as indicated for tax year 2011 at \$53,909 - remove house value for 2011 and record a 40x60 pole barn at \$9,170 which is \$3.82 per sq. ft. with a total property value of \$63,079 - a drop from \$75,993 for tax year 2011.

Motion to accept recommendation

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

VII. 2012 APPEALS:

- a. **Map & Parcel: 00T11-00000-002-00A**
Owner Name: Broyles, Opal Ruth
Tax Year: 2012

Owner's Contention: Owner states property title transferred to her 9-8-2006 but as not been transferred in the assessors office records.

Determination: Chad has determined that this property transferred via deed book 508 page 635 as of 9-12-2006.

Recommendations: Chad recommends changing the Tax Assessors Records to reflect this change.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: 4 in favor 1 abstained

- b. **Map & Parcel: 0038B-00000-002-000**
Owner Name: Wyatt, Carolyn L.
Tax Year: 2012

Owner's Contention: Owner states property title transferred to her 12-17-2009 but as not been transferred in the assessors office records.

Determination: Chad has determined that this property transferred via deed book 570 page 614 as of 12-17-2009.

Recommendations: Chad recommends changing the Tax Assessors Records to reflect this change.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: 4 in favor 1 abstained

- c. **Map & Parcel: 00064-00000-028-000**
Owner Name: Avans, Roger E.
Tax Year: 2012

Owner's Contention: Owner contends he is being taxed on too many acres. He believes his acreage should be 1.98 acres.

Determination: Chad has determined, as per deed book 544 page 648, that this property should actually have 3.76 acres. According to our current records we have this property as having 4 acres.

Recommendations: Chad recommends changing the acres from 4 to 3.76 as per recorded deed records.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: 4 in favor 1 abstained

d. **APPEAL WAIVERS:**

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

Contention: Signed appeal waiver and release

Recommendation: Requesting the Board's review and signature of chairman- *The chairman signed approved waiver*

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

- ii. **Map/parcel: 40A-8A**
Property Owner: Ramsey, William D.
Tax Year: 2012

Contention: Signed appeal waiver and release

Recommendation: Requesting the Board's review and signature of chairman- *The chairman signed approved waiver*

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

Covenants:

- e. **Map/parcel: 67-10**
Property Owner: Crane, Joyce
Tax Year: 2012

Contention: Owner filing for renewal of covenant on 9.90 acres

Determination:

- 1) A letter was mailed to the property owner as a reminder to renew her existing covenant
- 2) The property owner submitted the covenant in February of 2012
- 3) The question of the Board was if the property still qualified under agricultural use
- 4) A second letter was mailed to the property owner February 22, 2012 requesting additional documentation for agricultural use for property less than 10 acres
- 5) The Board instructed verifying the requirements of acceptance of covenant renewal for property under 10 acres
- 6) Research of O.C.G.A. 48-5-7.7 (a)(2)(G)(a.1) indicates 2 conditions where the Board is required to accept an application as qualifying for renewal
 - a. The owner still meets the qualifications
 - b. The land is no longer being used for qualified use for which the previous covenant was entered.
- 7) A covenant can qualify as wildlife habitat if 10 acres or above. The habitat can be managed or in its natural state.
- 8) Due to Ms. Crane's property being less than 10 acres, she would not meet the requirements for wildlife habitat.
- 9) Ms. Crane has not provided additional documentation as required for property less than 10 acres.
- 10) The covenant does not expire until year ending 2012.

Recommendation: Notify the property owner that the covenant will not be approved for renewal for tax year 2013 unless additional documentation is submitted for conservation use of less than 10 acre tract.

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

VIII. **Addendum:**

BOA Agenda Item

Map & Parcel: 64F-56
 Owner Name: HOWARD, ROBIN
 Tax Year: 2005 - 2011
 Owner's Contention: "Home was not in liveable condition 2005 to 2009; home was torn down in 2009"

- 1) Home was a tenant dwelling – unoccupied from 2005.
- 2) Used primarily as a storage unit
- 3) Owner moved away from property 2007
- 4) Permission of land owner was given to destroy home approx 2009 due to safety concerns and effect on adjacent properties (eye-sore)

Signature of Home Owner



date: 08/13/2012

Determination:

1. Field visit of 09/27/2011 confirms Home is no longer on this parcel
2. Satellite imagery confirms presence of Home on this parcel from 2010 back to 2005.
3. Field photograph of Home taken in 2009 indicates home is unoccupied and in dilapidated condition.
4. Field photograph taken in 2007 indicates Home was occupied up to the middle of the year. 2005 – 2011 Mobile Home bills are outstanding.
5. **Recommendations:**
 - Values for billing years 2005 through 2007 should remain unchanged.
 - 1. Values for billing year 2008 through 2010 should be set at salvage (\$ 500).
 - 2. Bill for tax year 2011 should be voided.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

IX. **Additional Item**

- a. Leonard requested approval of purchase for a large capacity hard drive that would hold a copy of all hard drives in the Assessor's office. Leonard suggest sending this to the attorney requesting our records for the pending civil case

Motion to approve purchase and send copy of Assessor's Office hard drives once the County Attorney Chris Corbin has reviewed and approved.

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

X. Meeting adjourned – 9:25a.m.

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

[Handwritten signatures and initials on lines]

