

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 12, 2012

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

Regular Meeting called to order 8:58 a.m.

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

I. **BOA Minutes:**

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

II. **BOA/Employee:**

- a. Time Sheets PE: 09/11/2012 – *The Board reviewed, approved and signed.*
- b. Assessor Re-Certification: Email forwarded to the Board – the Assessor Re-Certification course has returned to the schedule for November 2012.
 - i. Three Board members need to obtain Assessor’s Recertification
 - 1. Mr. Bohanon – total cost approx. \$865 (includes \$75 for food)
 - 2. Mr. Calhoun – total cost approx. \$865 (includes \$75 for food)
 - 3. Mr. Richter - total cost approx. \$865 (includes \$75 for food)Approximately \$1,770 for hotel and travel for 3 members – cost of 20 hour course is \$199.00 per person.
Total cost approximately \$2,595 for 3 members.
The Board acknowledged and instructed forwarding this information to Ms. Martha in the Commissioner’s office for the Commissioner to review.
 - ii. Mail: Hugh T. Bohanon to receive UGA brochure and registration form – *Mr. Bohanon received mail*
 - iii. Requesting the Board acknowledge receiving email with the figures and summary of Kenny’s certification and the course schedule. *The Board acknowledged receiving the email pertaining to Kenny’s certification and instructed forwarding the figures to Ms. Martha in the Commissioner’s office for the Commissioner to review.*
- c. Employee Group Session: *The Board acknowledged that staff members and Board members are to meet in next group session September 19, 2012.*
- d. GAAO: Board members to receive Georgia Property Tax News – *Board members received GAAO news brochures.*

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 – 7

The Board of Assessor's acknowledged BOEq status.

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

- a. The digest was submitted Thursday, September 6, 2012. There are no errors to report. *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: 184

Pending appeals: 50

2012 Appeals taken: 153

Total reviewed by the Board: 21

Pending appeals: 132

The Board acknowledged the appeal status for 2011 and 2012.

b. **Map & Parcel: 00007-00000-010-000 –**

Owner Name: Smith, Nancy Wilson

Tax Year: 2011 - Owner's Contention: The property value is too high.

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.

1. Board instructed Chad/Roger to complete the Smith appeals above and/or Leonard to check with them for status. The appeals are with Chad, however; he has been working transfers and has not gotten back to these appeals as of July 30/2012.
2. *Appeals are with Leonard for review as of 8/27/2012*
3. *Appeals returned to Chad for revisions as of 8/28/2012*

The Board acknowledged status of Smith appeals and instructs completing these two appeals before submitting any other appeals to the Board.

NEW BUSINESS:

- VI. **2011 Appeals:** Several 2011 appeals are being processed and may be addendum items by Tuesday afternoon – currently under review by the Chief Appraiser, Leonard Barrett. *The Board of Assessor's acknowledged.*

VII. **2012 APPEALS:**

a. **Map/parcel: S12-18**

Property Owner: McDaniel, Minnie

Tax Year: 2012

Contention: Owner contends full credit for local exemptions not given. Owner said she intends to come by and sign the form next week

Determination:

- 1) According to tax records the exemption applied is for state and local exemptions
- 2) According to tax records the exemption was not applied to the total acreage of less than an acre nor credited to the mobile home
- 3) According to 2007 Legislative Act Senate Bill 242, the exemption is for the home and up to 5 acres.
- 4) The tax bills through 2011 have been paid – copies of paid bills are on file

Recommendation: Requesting the Homestead exemption is corrected for tax year 2012 and the property owner are refunded for previous three years as allowed according to O.C.G.A. 48-5-380.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- b. **Map/Parcel: L01-40**
Property Owner: Broome, Thomas & Betty
Tax Year: 2012

Contention: The property owner contends that the exemption does not cover the residential building.

Determination:

- 1) Tax records indicate that the exemption has been applied to the main dwelling.
- 2) The sketch for the main dwelling is a vinyl sided house with a living area of 1385 sq. ft. valued at \$49,447.
- 3) The second building is described in tax records as being a vinyl sided rectangle shaped building with an area of 800 sq. ft. valued at \$10,878.
- 4) The assessment notice indicates a code 35 under homestead exemption which means the property owner is receiving the all the state and local exemptions on the main dwelling.
- 5) The property owner wants to have the second building included in the exemptions
- 6) Field Representatives visited the property on September 5, 2012. Photos of the second building were taken that same day and are included in the appeal file.
- 7) The building is a livable arrangement but is being used at this time for reunions and church functions.
- 8) According to Senate bill 242 Section 1 (a) (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that *it shall include only the primary residence and not more than five contiguous acres of homestead property.*

Recommendation: Leave value as assessed for tax year 2011

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: 4 in favor, 1 abstained

VIII. Invoices and Information Items:

- a. Invoices: The Assessor's Office continues to receive invoices that remain unpaid.
- i. The invoices have been forwarded to the Commissioner's Office for payment. The invoices include Qpublic.net the Assessor's Website, GSI-Governmental Systems the Assessor's backups, RJ Young the contract for printer/scanner/toner and also the invoice Heartland Construction for personal property department.

The Board of Assessor's acknowledged and instructed that Leonard forward invoices to Ms. Martha in the Commissioner's office.

- b. Information Items:

- i. **Chattooga High School Intern:** Jacob Zuniga was interviewed Wednesday, September 5 at 4 p.m. – The Assessor's office staff was pleased with his interview and will wait for his director to contact us to discuss his interview.

The Board acknowledged and instructed a follow with the director of the Chattooga High School Intern program.

IX. Addendum:

- a. **Map / Parcel: 17 - 7A**
Property Owner: Charles M. Morgan, Jr.
Tax Year: 2011

Contention: no access

Note: Subject has soil types: BsF, ShC, ShD, ShE, DeD2, FvE2

Determination:

- 1) Subject has 28.62 acres of land with limited access as recorded on property card valued at \$52,392. Subject appears to have no access according to aerial and per deed book 324 page 606, no right of way easement described. Value per acre is \$1,831. Subject is in market area "3".
- 2) The four comparables range in acreage from 23.28 to 40 acres, and range in value per acre from \$985 to 2,352.
- 3) The four comparables either have no access or limited access. All comparables are in market area "3".
- 4) The average value per acre of the four comparables is \$1,473. The median value is \$1,278.
- 5) Subject value per acre is \$1,831. Subject is on the high end of the value per acre scale.

Recommendation: Recommend changing factor code for access to 63 being no access instead 53 being limited access, which would bring land value from \$52,392 to \$39,295 for 2011 tax year.

KL

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

- b. **Map / Parcel: 16 - 38 T12**
Property Owner: Charles M. Morgan, Jr.
Tax Year: 2011

Contention: Vacant Land

Note: Subject has soil types: FvE2, WaB "See Soils Sheet Attached"

Determination:

- 1) Subject has 2.95 acres of land valued at \$20,178. Subject value per acre is \$6,840. Subject is in market area "4" with good access.
- 2) Out of the six comparables 3 are in market area "4" and 3 are in market area "3". The comparables range in acreage from 1.3 to 6.44 acres, and range in value per acre from \$3,626 to \$6,840. The comparables that fall on the low end of the price per acre scale are in market area "3".
- 3) All of the comparables have good access.
- 4) The average value per acre of the six comparables is \$5,430. The median value is \$5,730.
- 5) Subject is at the top end of the price per acre scale at \$6,840, as is the 3 comparables in market area "4".

Recommendation: Recommend leaving the value at \$20,178 for the 2011 tax year.

KL

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

- c. **Map / Parcel: 16 - 38-TR20**
Property Owner: Charles M. Morgan, Jr.
Tax Year: 2011

Contention: Vacant land with critical slope, power lines

Note: Subject has soil types: BsF, FuD, ShE, WaA "See Soils Sheet Attached"

Determination:

- 1) Subject has 20.9 acres of land valued at \$56,430. Subject value per acre is \$2,700. Subject is in market area "4" with good access.
- 2) The four comparables are in market area "4" except parcel 17-9A which is in market area "3". The comparables range in acreage from 17 to 28.39 acres, and range in value per acre from \$2,263 to \$4,500.
- 3) All of the comparables have good access.
- 4) The average value per acre of the four comparables is \$3,415. The median value is \$3,449.
- 5) Subject is below the value per acre scale at \$2,700.

Recommendation: Recommend leaving the value at \$56,430 for the 2011 tax year.

KL

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

- d. **Map / Parcel: 22 - 16**
Property Owner: Charles M. Morgan, Jr.
Tax Year: 2011

Contention: No access, critical slop, cut over, no development

Note: Subject has soil types: AaC, BsF, En, FuC, NtF, ShE, TnE, TnF "See Soils Sheet Attached"

Determination:

- 1) Subject has 160 acres of land valued at \$151,780. Subject value per acre is \$949. Subject is in market area "1" with no access.
- 2) Subject and the five comparables are in market area "1". The comparables range in acreage from 150 to 160 acres, and range in value per acre from \$873 to \$900.

- 3) All of the five comparables have no access.
- 4) The average value per acre of the five comparables is \$892. The median value is \$873.
- 5) Subject is as well as parcel 33-4 is on the high end of the price per acre scale at near \$940 because of a higher percentage of average to fair land class which has a base value of \$523 per acre.

Recommendation: Recommend leaving the value at \$151,780 for the 2011 tax year.

KL

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

- e. **Map / Parcel: 71 - 5**
Property Owner: Charles M. Morgan, Jr.
Tax Year: 2011

Contention: Woodland with no access

Note: Subject has soil types: NtF, TnF, MsF, SuB, CuE....See soil type list attached.

Determination:

- 1) Subject has 40 acres of land with no access valued at \$37,838. Value per acre is \$946.
- 2) The five comparables range in acreage from 28.44 to 54.
- 3) The five comparables either have no access or limited access. All comparables are in market area "2" except 63-8E which is in market area "6".
- 4) The average value per acre of the five comparables is \$1,432. The median value is \$1,536.
- 5) Subject value per acre is \$946. Subject is on the low end of the value per acre scale.

Recommendation: Recommend leaving the land value at \$37,838 for 2011 tax year.

KL & JP

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

- f. **Map / Parcel: 28 - 52**
Property Owner: Charles M. Morgan, Jr.
Tax Year: 2011

Contention: Land locked rural property with no access

Note: Subject has soil types: ShE, ShD, FuE, WaB....See soil type list attached.

Determination:

- 1) Subject has 167.12 acres of land with no access valued at \$142,386. Value per acre is \$852. Subject is in market area "3".
- 2) Comparables are subject's neighbors except for 18-26
- 2) The five comparables range in acreage from 119 to 150.5
- 3) The five comparables either have no access or limited access. All comparables are in market area "3".
- 4) The average value per acre of the five comparables is \$1,063. The median value is \$915.
- 5) Subject value per acre is \$852. Subject is on the low end of the value per acre scale.

Recommendation: Recommend leaving the land value at \$142,386 for 2011 tax year.

KL

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

g. Map/Parcel: 41 - 9B01
Property Owner: Milford C. Morgan
Tax Year: 2011

Contention: Not livable, interior

Note: For all looking at this spreadsheet, keep in mind that the subject has a finished attic and a large carport that adds to the value but not the square footage.

Determination:

- 1) Subject has a building value of \$51,258 and a total FMV of \$51,414. Subject has 1488 sq. ft. at a price per sq. ft. at \$34.45. Subjects have a grade of 105 and a physical depreciation of 73. This is a building only account.
- 2) The 10 Comparables range in grade from 105 to 110, and range in physical depreciation from 70 to 75. The sq. ft. area ranges from 1257 to 2456.
- 3) The subject is on the low end of the price per sq. ft. scale. The comparables range from \$30.76 to \$45.89 price per sq. ft.
- 4) The subject was under construction and was valued at 60% complete for 2011 tax year.

Recommendation: Recommend leaving the same value for 2011 tax year, and moving the physical completion rate to 95% complete for 2013.

The total FMV for 2011 was \$51,414.

KL & JP

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

h. Map / Parcel: S21 - 30
Property Owner: Milford C. Morgan, Jr.
Tax Year: 2011

Contention: Based on next door sale and value of other properties on Union St.

Determination:

- 1) Our subject has 0.34 acres of land with a land value of \$3,276 and a building value of \$52,178 being a total FMV value of \$55,454.
- 2) Subject has 1616 sq. ft. With a price per sq. ft. value of \$32.29.
- 3) The six comparables range in grade from 80 to 100, and in physical depreciation from 65% to 76%. Area ranges from 1180 to 2195 sq. ft. All six comparables to the subject are neighbors.
- 4) The comparables range in sq. ft. value from \$21.58 to \$ 38.73, with an average sq. ft. value of \$28.97 and a median value of \$27.88.
- 5) The subject is at the top end of scale at \$32.29.

Recommendation: After visiting all comparables and the subject as well on 8-13-12 it is recommended that the physical depreciation should be lowered to 70% for the subject for 2011 tax year. This would lower the building value from \$52,178 to \$47,435 and lower the TMV from \$55,454 to \$50,711 for 2011 tax year. This would bring the price per sq. ft. to \$29.35 from \$32.29.

KL

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Bohanon

Vote: all in favor

X. Additional Items:

- a. **Aerial Photography:** New company offering aerial photography questioning when the Assessor's office may be interested in purchasing photography updates – Chairman, *Mr. Barker instructed informing the company that the Board may be interested when the time comes to update pending competitive pricing with current company.*
- b. *Mr. Bohanon discussed the 2012 budget allowing for educational expenses for Board members and staff members.*
- c. *Mr. Barker instructed forwarding the figures pertaining to educational expense and course schedule for the Field Representative Trainee to Ms. Martha in the Commissioner's office.*

XI. Meeting adjourned – 9:45 a.m.

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











