

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 10, 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 October 3, 2012 – *The Board of Assessors reviewed, approved and signed.*

II. BOA/Employee:

- a. Mail: *Mr. Calhoun received mail*
- b. Time Sheets PE 10/10/12: *The Board reviewed, approved and signed*
- c. Employee Vacation/Sick: Leonard Barrett: Vacation/Sick time in the negative (minus 26 hours) – *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 – 65**
Cases Settled – 57
Hearings Scheduled – 0
Remaining Appeals – 8
The Board acknowledged there are no changes of BOEq status

IV. Time Line: Leonard will be forwarding updates via email – *The Board acknowledged and discussed with Leonard that he will forward recent updates.*

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

- a. **2011 Appeals taken: 234**
Total appeals reviewed by the Board: 193
In Review - Leonard: 24
Processing: 17
Pending appeals: 41
- 2012 Appeals taken: 153**
Total reviewed by the Board: 24
Pending appeals: 129

The Board acknowledged the appeal status to change after appeals reviewed in today's meeting.

NEW BUSINESS:

VI. 2011 Appeals:

- a. *The Board acknowledged the 2011 appeals are at the end of the agenda as an addendum.*

VII. 2012 APPEALS:

- a. **Map / Parcel: 37 - 71**
Property Owner: Fritzner Eliacin
Tax Year: 2012

Contention: Value

Note: Soils that are on subject's property are, ShD, ShE, WaA

Determination:

1) Subject has 16.58 acres of land with good access. Subject is in market area "4" with a land value of \$70,878 and a price per acre value of \$4,275.

2) The eight comparables are subject's neighbors with acreage ranging from 5.03 to 49.30. Comparables are in market area "4" and all with good access.

The comparables range in land value from \$30,104 to \$84,388 and range in price per acre from \$1,712 to \$5,985.

3) The subject falls in the middle of the price per acre scale at \$4,275. The average on the price per acre scale is \$3,837 and the median is \$3,634.

Three of the eight comparables range in acreage from 22.34 to 49.30 and range in price per acre from \$1,712 to \$2,565, this is due to the land access

factor that decreases and when this happened the value of the price per acre decreases.

4) In market data from 2010 sales, 7 comparables sold ranging in acreage from 10.11 acres to 18.22 all with good access. The 7 sales comparables range in land value from \$21,372 to \$132,642. The average price per acre of the 7 comparables is \$4,826. The median is \$3,982. The subject is slightly above the median at \$4,275, but falls below the average of the sales comparables. Of the 7 comparables two of them are in the same market area of "4" along with the subject. One of the sales comps in market area "4" the price per acre is \$3,380 and the other is \$5,040 with the subject being \$4,275 which falls between these two in subject's market area that sold in 2010.

Recommendation: Recommend leaving the land value at \$70,878 for the 2011 tax year.

KL

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- b. **Map & Parcel: L01-40**
Owner Name: BROOME, THOMAS & BETTY
Tax Year: 2012

Owner's Contention: County Senior Exemption should cover all residential buildings on property ... not just the primary residence.

Determination:

1. On 09/07/2012 the Board of Assessors accepted the recommendation to deny this appeal.
2. On or about 09/18/2012, a notice was sent to the M/M Broome notifying them of this decision, and informing them that the appeal was being forwarded to the County Board of Equalization.

3. It is the opinion of this appraiser that this appeal does not lay within either the venue or the purview of the Board of Equalization.
- a) Per O.C.G.A §48-5-311e1(i), any taxpayer or property owner may elect to file an appeal to "the county board of Equalization as to matters of taxability, uniformity of assessment, value, and, for residents, as to *denials of homestead exemptions* (emphasis added).
 - b) M/M Broome have not been denied any homestead exemption. The exemption has been applied uniformly with other Local Senior Exemptions, and properly per the language of the enacting legislation.
 - c) In the matter of homestead exemptions, is it not the purview of the Board of Equalization to determine *how* the exemption is to be applied, rather its function is to ensure that residents qualifying for such exemptions are not improperly denied them.

Recommendations:

1. The decision notice for this case should be modified to explain what is covered under Local Exemption Code 35.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

- c. **Map/parcel: 38-82**
Property Owner: Morris, J.V.
Tax Year 2012

Contention: Board of Equalization set value at \$30,000 for 2011.

Note: See BOE decision document in file

Determination:

- 1) Subject has 12 acres of land with a land value at \$39,216 and a total FMV of \$39,216.
- 2) In 2011 the BOE set the total FMV at \$30,000 according to OCGA 48-5-299c.
- 3) Decision rendered by the majority of the Board of Equalization on the 18th day of January, 2012.

Recommendation: Make change to the total FMV on tax bill from \$39,216 to \$30,000 according to BOE decision made on the 18th day of January 2012.

Reviewers: Kenny Ledford and Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Calhoun

Vote: all in favor

- d. **Map/parcel: T07-033 ***LATE APPEAL FILED*****
Elrod, Betty Hix
Tax Year 2012

Contention: Property was ill during the appeal period. She had a knee replacement surgery and is requesting the Board accept her appeal filed 10-3-2012

Determination:

- 1) The property owner discussed her request with Leonard on October 3, 2012 and filed her appeal.
- 2) The property owner was made aware that the appeal deadline was August 27, 2012
- 3) According to O.C.G.A. § 48-5-306 – *If you wish to file an appeal, you must do so in writing no later than 45 days after the date of notice. If you do not file an appeal by this date, your right to file an appeal will be lost.*

Recommendation: Send a letter to the property owner that the Board of Assessor's cannot accept the late appeal due to GA law and inform the property owner to file a return between January 1 and April 1, 2013.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

VIII. Homesteads:

- a. **Map/parcel:**
Dekarske, Richard
Tax Year: 2012

Contention: Mr. Dekarske submitted income 10/5/2012 and contends that he was not aware that submitting income documentation was a requirement to apply for homestead exemptions.

Determination:

- 1) An application for state exemptions was filed on March 5, 2012
- 2) The application was scanned along with copy of license
- 3) There is no record of income documentation until recently submitted on October 5, 2012.
- 4) Letters reminding the applicants to bring any additional documentation required were sent out prior to the appeal process
- 5) There is no record in our files that Mr. Dekarske ever received a letter requesting his income documentation

Recommendation: Requesting the Board approve exemptions resulting in a 2012 tax bill change or refund if the bill has been paid.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Calhoun

Second: Mr. Richter

Vote: one opposed

IX. Invoices and Information Items:

- a. **Assessor's October Backups:** GSI Invoice #9135: Invoice Date 10/1/2012:
Amount Due: \$40.00 – *The Board of Assessor's reviewed, approved and signed.*
- b. **Tax Assessor's Website:** qpublic.net: Invoice #5221: Service Period October 2012:
Amount Due \$625.00 – *The Board of Assessor's reviewed, approved and signed.*
- c. **Assessor's Account:** Regions Bank: Statement balance as of 9/28/2012 - \$354.25 –
There has been only one transaction since the statement end date, a withdrawal for a
\$12.00 covenant recording fee. The statement is available for the Board to review -
The Board of Assessor's acknowledged the account status.
- d. **Printer/Copier: Sales Contract:** RJ Young: Statement of past due invoices:
#RG6621: Statement Date: 10/03/2012: Amount Past Due: \$1313.44 –
 - i. The Board of Assessor's approved the invoices for payment
 - ii. The invoices have been forwarded to the Commissioner's Office for
payment
 - iii. The Assessor's Office is still receiving statements reflecting an over due
balance

The Board of Assessor's acknowledged the account status.

X. Property Review:

- a. **Map/parcel: 39C-25A & 39C-26**
Property Owner: Simmons, Freddie N. & Sharon
Tax Year: 2012

Contention: Property owner requests adjoining properties be combined for tax year
2012 (did not get full credit for exemption).

Determination:

- 1) The property owner discussed his request with Leonard on October 9, 2012 and
filed a property review form (not an appeal form).
- 2) This issue should be handled as an appeal, however; the appeal deadline was
August 27, 2012.
- 3) According to O.C.G.A. § 48-5-306 – *If you wish to file an appeal, you must do
so in writing no later than 45 days after the date of notice. If you do not file an
appeal by this date, your right to file an appeal will be lost.*

Recommendation: Send a letter to the property owner that the Board of Assessor's
cannot accept the late appeal due to GA law and inform the property owner to file a
return between January 1 and April 1, 2013.

*Motion to send a letter informing the property owner that the Board cannot
accept as 2012 appeal but the property will be approved to combine for 2013.*

Motion: Mr. Richter
Second: Ms. Crabtree
Vote: all in favor

b. **Map/Parcel: 64-18**
Property Owner: Howell, Gary
Tax Year: 2012

Contention: Property owner contends that he visited the office in 2011 and again in the beginning of the year 2012 to report his home and mobile home are not livable – someone from the Assessor's Office was supposed to come out to check the property. Mr. Howell said he thought he filed paper work but he wasn't sure what it was.

Determination:

- 1) Roger acknowledged that the property owner discussed his concerns with him at some point around the first of the year.
- 2) There is no record of a return or an appeal being filed
- 3) Roger acknowledged that he noted someone would come out to take pictures of the dwellings for Mr. Howell
- 4) There is no indication in the records that anyone from the Assessor's office followed up with a visit to Mr. Howell's property.

Note:

- 1) *If this request fell after the return deadline and before the Appeal process began there wouldn't be anything filed. Sometimes property owners are encouraged to return during the appeal process and end up too late for that as well.*
- 2) *We have implemented a form that's not an appeal form but just a property review for these type issues, however; the Board of Assessor's still cannot accept the review as an appeal according to GA law.*

Recommendation: Requesting the Board's instructions on how to proceed.
Reviewer: Wanda A. Brown 10/8/2012

Motion to send letter informing property owner to file a return between January 1 and April 1, 2013.

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

XI. Addendum:

a. **Map / Parcel: 17 - 21**
Property Owner: Charles M. Morgan, Jr.
Tax Year: 2011

Contention: Land locked Tracts

Note: Subject has soil types: BsF, Ck, FuD, ShC, ShD, ShE
 Subject had property split in 2012

Determination:

- 1) Subject has 132.88 acres of land valued at \$120,874 and a total FMV of \$120,874. Subject has a value per acre at \$910.
- 2) Subject and the four comparables are in market area "3". The comparables range in acreage from 119 to 150.5 acres, and range in value per acre from \$731 to \$1,454.

- 3) Three of the four comparables have no access, one has limited access.
- 4) The average value per acre of the four comparables is \$1,102. The median value is \$1,111.
- 5) Subject value per acre is \$910. Subject is on the low end of the value per acre scale

Recommendation: Recommend leaving the value at \$120,874 for the 2011 tax year.

KL

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Calhoun

Vote: all in favor

- b. **Map / Parcel: 17 - 21A**
Property Owner: Charles M. Morgan, Jr.
Tax Year: 2011

Contention: Land locked Tracts

Note: Subject has soil types: BsF, Ck, FuD, ShC, ShD, ShE - Subject had property split in 2012

Determination:

- 1) Subject has 90 acres of land valued at \$118,998 and a total FMV of \$118,998. Subject has a value per acre at \$1,322.
- 2) Subject and the four comparables are in market area "3". The comparables range in acreage from 119 to 150.5 acres, and range in value per acre from \$731 to \$1,454.
- 3) Three of the four comparables have no access, one has limited access.
- 4) The average value per acre of the four comparables is \$1,102. The median value is \$1,111.
- 5) Subject value per acre is \$1,322. Subject is on the high end of the value per acre scale, but is in line with map 38-50 which has no limited access and is valued at \$1,307, and is valued lower than map 17-13A which is valued at \$1,454.

Recommendation: Recommend leaving the value at \$118,998 for the 2011 tax year.

KL

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Calhoun

Vote: all in favor

- c. **Map / Parcel: S36 - 24**
Property Owner: Elizabeth C. Morgan
Tax Year: 2011

Contention: No comments noted

Note: There are two building's on the property. They are labled building 1 and 2.

Determination:

- 1) The subject on building 1 has a grade of 120 and a physical depreciation of 77. Subject has 2.27 acres of land with a neighborhood factor of 1.41. Subject has 3868 sq. ft in building 1 and has a price per sq. ft. at \$36.83. Subject has a building value of \$142,461 and a total FMV of \$223,439.

- 2) The 8 comparables range in acreage from 0.8 to 5.14, and range in grade from 68 to 79, and range in physical depreciation from 68 to 79. The comparables square footage range from 1469 to 3623, and range from \$32.95 to \$47.65 price per sq. ft.
- 3) The subject falls below the comparables on the average per sq. ft. price scale.
- 4) Most of comparables used are subjects neighbors.

Recommendation: Recommend leaving the total FMV at the same for the 2011 tax year.

KL & JP

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Calhoun

Vote: all in favor

- d. **Map / Parcel: S36 - 24**
Property Owner: Elizabeth C. Morgan
Tax Year: 2011

Contention: No comments noted

Note: This is building 2

Determination:

- 1) The subject on building 2 has a grade of 90 and a physical depreciation of 99. Subject has a building value of \$13,506. Subject has 280 sq. ft. and has a price per sq. ft. value of \$48.24.
- 2) All the 3 comparables have a grade of 90 and a physical depreciation of 99. The comparables range in sq. ft from 352 to 560, and price per sq. ft. from \$41.06 to \$49.21.
- 3) The subject is on the high end of the price per sq. ft scale.

Recommendation: Recommend leaving value at the same for 2011 tax year.

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Calhoun

Vote: all in favor

- e. **Map / Parcel # 41-9**
Property Owner Milford Morgan Jr.
Tax Year: 2011

Contention: Industrial building with sale of adjacent property.

Note: Three comparables were selected for their similarity to the subject's Building. Other buildings are listed as a guide to value and are not necessarily comparable to the subject.

Determination:

- 1) The subject has an Industrial building valued at \$633,401. It has 20,000 total sq footage. It has 3551 sq ft of office area, 490 sq ft of toilet room and 300 sq ft of Café enclosed within. It was built in 2000 and has a grade of 100 with no physical depreciation. The exterior is Enamel steel.
- 2) The comparable buildings are are similar in grade with little or no physical depreciation. All are enam steel and coded as manufacturing buildings.
- 3) The Buildings differ in height, neighborhood factors, amount of interior finish and Sq footage.
- 4) The comparables range in Square foot value from \$12.50 to \$25.65. The subject's Sq ft value is \$31.67.
- 5) Past BOE decisions on Mount Vernon, Mohawk, Aladdin, Etc. has lowered industrial building values significantly.

The avg value on all Mohawk buildings on Map 41-10 is \$6.16. The avg value on all Mount Vernon buildings on T12-61 is \$3.96. One of our comparables, Signature Wood, was lowered 33% to \$14.38 per sq foot.

6) Cohutta Banking Co. (subject's neighbor Map 30-76) valued the new portion of its industrial bld at \$9.14 per sq ft for the year 2011. The older portion was valued at \$4.30.

Recommend: Lower the subject's building value by 33%. This would lower the building value to \$424,379, \$21.22 per sq foot.

(keeping in mind the subject has a much higher percentage of finished area than the comparables)

Leave land valued at \$41,922 (see land spreadsheet).

The Total fair market value would be lowered from \$675,323 to \$466,301.

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Calhoun

Vote: all in favor

XII. Additional Items

- a. The Board chairman questioned status on re-submitting the 2011 digest – Leonard reporting that he hasn't received any response from Ellen Mills pertaining to resubmitting the 2011 digest.
- b. Ms. Crabtree commented that the Assessor's should strive to have our next digest and those in the future submitted with no changes to be made after submission - Mr. Richter agrees
- c. Motion to cease using Johnny Pledger as employed to train the new field representative, if we are going to furlough our fulltime people.
 - i. ***Motion: Mr. Bohanon***
 - ii. ***Second: Motion dies due to lack of second***
- d. Ms. Crabtree suggested implementing a sign in book for property owners to have a log of each issue with date and name that comes through the office.
 - i. ***Motion to implement log book for property owner sign in***
 - ii. ***Motion: Ms. Crabtree***
 - iii. ***Second: Mr. Richter***
 - iv. ***Vote: all in favor***

XIII. Meeting adjourned → 10:15 a.m.

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

