

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of October 24, 2012

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

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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 17, 2012 - *The Board of Assessors reviewed, approved and signed.*

II. BOA/Employee:

- a. Time Sheets PE 10/24/2012: *The Board of Assessor's reviewed, approved and signed.*
- b. Mail: Board Chairman to receive mail- *The Board instructed returning to next week's agenda when Mr. Barker is present*
- c. Budget Expenditure: The September budget for 2012 was emailed to the Board on October 19, 2012. *The Board acknowledged and discussed preparing a proposed budget to submit to the County Commissioner. The Board instructed Leonard to get a rough draft of figures for maintaining the current staffing level through the completion of Kenny Ledford's training and certification.*
- d. Printer/Copier Policy: The Board discussed the possible policy.
  - i. *Motion to set a jar out for collecting money for printing maps or records or making copies of maps and other documents then adding the money to the covenant funds.*
  - ii. *Motion: Mr. Richter*
  - iii. *Second: Ms. Crabtree*
  - iv. *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 - 77  
Cases Settled - 57  
Hearings Scheduled - 2  
Remaining Appeals - 20  
*This update as of October 24, 2012- The Board acknowledged.*  
*The Board instructed asking Kathy Simpson to take appeals before the Board of Equalization is to get them and make the necessary copies they need.*

**IV. Time Line:** The Board discussed the time line status with Leonard.

- a. *Mr. Bohanon questioned if the Assessor's Office is currently behind on anything. Leonard informed the Board that the field work is behind due to the Field Representatives working on 2011 appeals.*
- b. *Ms. Crabtree suggested sending a Field Representative out to pick up the foreclosures that need updating in the Assessor's records. She also questioned the feasibility of sending several staff members out to catch up on the collection of data required to update tax records.*
- c. *The Board discussed different options with Leonard and discussed what should be the overall priority.*
- d. *Leonard informed the Board that collecting the data is a priority and also the 2011 appeals need to be completed so the chance of getting behind on 2012 appeals will be minimized.*
- e. *The Board discussed Roger possibly being the most available and certified to go out and do field work. Leonard discussed with the Board that Roger Jones is working mobile home appeals, preparing and presenting the 2011 appeals to the Board of Equalization as well as assisting in the re-submission of the 2011 digest.*
- f. *Leonard discussed with the Board that the Field Representative Trainee and the Field Representative have been progressively completing the 2011 appeals.*

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

- a. **2011 Appeals taken: 234**  
 Total appeals reviewed by the Board: 197  
 In Review - Leonard: 19  
 Processing: 12

**2012 Appeals taken: 153**  
 Total reviewed by the Board: 33  
 Pending appeals: 120

Pending appeals: **37** -19 in review with Leonard  
=18-13 being processed

=**5** remaining 2011 appeals not worked up

*The Board of Assessor's acknowledged and discussed the remaining 2011 appeals. The Board instructed getting the 2011 appeals completed by making only 2011 appeals priority.*

**NEW BUSINESS:**

**VI. 2011 Appeals:**

- a. **Map/Parcel: S19-29**  
**Property Owner: Charles C. Morgan, Jr**  
**Tax Year: 2011**

**Contention:** Property not usable (sic) should be grouped with house lot.

**Field Rep Note:** Although this land is valued per front ft. we also looked at it per acre as well. The reason was to determine if the land factors were correct.

The unit price for the subject and all comparables is \$25 per front ft.

**Determination:**

- 1) Subject has a front ft. of 100 ft. on North Congress Street and a depth of 337.5 ft. The total land value is \$2,950.
- 2) The comparables range in land factor from 0.6 to 1. The subject has a land factor of 1.
- 3) The comparables front footage range from 100 to 297 and the depth range is from 105 to 370. The subject's front foot is 100 and the depth is 337.5.
- 4) The comparables range in front ft. value from \$12.60 to 30. The subject is \$29.50 per front ft.

**Recommendation:**

Recommend lowering the land factor code to 0.8 for the 2011 tax year. (Also let Chad review the whole area to ensure that the land is coded correctly). This would bring the total land value from \$2,950 to \$2,360. This would bring the total FMV to \$98,123 for 2011 tax year.

KL & JP

*Motion to accept recommendation*

*Motion: Mr. Calhoun*

*Second: Mr. Richter*

*Vote: all in favor*

**b. Map / Parcel: S19 - 30**

**Property Owner: Charles C. Morgan.**

**Tax Year: 2011**

**Contention:** Property not usable (sic) should be grouped with house lot.  
**Field Rep Note:** Although this land is valued per front ft. we also looked at it per acre as well. The reason was to determine if the land factors were correct.

The unit price for the subject and all comparables is \$25. per front ft.

**Determination:**

1) Subject has a front ft. of 200 ft on north congress street and a depth of 415 ft. The total land value is \$6,000.

2) The comparables range in land factor from 0.6 to 1. The subject has a land factor of 1.

3) The comparables front footage range from 100 to 297 and the depth range is from 105 to 370. The subject's front foot is 200 and the depth is 415.

4) The comparables range in front ft value from \$12.60 to 30. The subject is \$30.50 per front ft.

**Recommendation:** Recommend lowering the land factor code to 0.8 for the 2011 tax year. (Also let Chad review the whole area to ensure that land is coded correctly). This would bring the total land value from \$6,100 to \$4,880. This would bring the total FMV to \$4,880 for 2011 tax year. KL & JP

*Motion to accept recommendation*

*Motion: Mr. Calhoun*

*Second: Mr. Richter*

*Vote: all in favor*

**c. Map / Parcel: S27 - 58**

**Property Owner: Charles M. Morgan, Jr.**

**Tax Year: 2011**

**Contention:** Not usable at this time.

**Note:** There are two buildings on the property. They are labeled building 1 and 2.

**Determination:**

1) The subject on building 1 has a grade of 90 and a physical depreciation of 81 with an economic obsolesce of 60. Building value of building 1 value is \$20,934 and a total FMV of \$63,685. Subject has 1880 sq. ft on building 1 at a \$11.14 price per sq. ft. Building 2 has grade of 90 and a physical depreciation of 81 with an economic obsolesce of 60. Building 2's value is \$19,869 with a total FMV of \$63,685. Building 2 has 1650 sq. ft. with a \$12.04 price per sq. ft.

2) All comparables were taken from the down town area. All comparables have a grade of 90, and range in physical depreciation from 69 to 84. Most of the buildings that front main street have a 60 economic obsolesce. Comparables range in price per sq. ft. from \$8.76 to \$17.97.

3) Subject falls in the middle of the price per sq. ft. scale at \$11.14 for building 1 and \$12.04 for building 2. The average is \$12.90 price per sq. ft.

**Recommendation:** Visited property on 9/10/12. Due to the comparables and looking at there physical depreciation, and an exterior inspection we recommend that the subject's Physical depreciation on building 1 should be at 61%. This would bring the total building value on building 1 from \$20,934 to \$13,837 and on building 2 physical depreciation should be at 67%. This would bring the total building value on building 2 from \$19,869 to \$16,436.

KL & JP

**Motion to accept recommendation**

**Motion: Mr. Calhoun**

**Second: Mr. Richter**

**Vote: all in favor**

**d. Map / Parcel: S27 - 27A**

**Property Owner: Elizabeth C. Morgan**

**Tax Year: 2011**

**Contention:** Old building with no downstairs plumbing and limited rear access.

**Note:** There were two sales in 2010, S27 - 30 was one of several properties included in a sale price for \$446,407. S27 - 92 sold for \$84,548. The state mandates we use the 2010 sales price for appraised values for 2011 tax year. Our appraised values for S27 - 92 would have been \$98,406 for the building and \$64,757 for the land.

**Determination:**

1) The subject has a grade of 90 and a physical depreciation of 79% with an economic obsolesce of 60%. Building value of the subject is \$31,208 and land value is \$26,961 for a total FMV of \$58,169. Subject has 6400 sq. ft at \$4.88 price per sq. ft.

2) All comparables were taken from the down town area. All comparables have a grade of 90 and range in physical depreciation from 65% to 81%. All of the buildings have a 60% economic obsolesce. Comparables range in price per sq. ft. from \$5.03 to \$9.97.

3) Subject falls on the low end of the price per sq. ft. scale at \$4.88. The average is \$7.39 price per sq. ft.

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

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Ms. Crabtree**

**Vote: all in favor**

**VII. 2012 APPEALS:**

- a. There are no 2012 appeals to present to the Board at this time. *The Board acknowledged.*

**VIII. Invoices and Information Items:**

- a. **Mount Vernon Mills:** Email to Kathy Brown from David Alexander: *The Board acknowledged and discussed.*

**IX. Property Owner Requests:**

- a. **Map/Parcel: 10-17**  
**Property Owner: Crowe, George O.**  
**Tax Year: 2012**

**Contention:** The property owner filed a request form with concerns of value and taxes

**Determination:**

- 1) No appeal was filed before appeal deadline of August 27, 2012

- 2) This property owner request would be an issue to appeal or file return
- 3) This request can not be processed as an appeal or a return as it does not fall within the deadline to file for 2012 tax year.
- 4) In accordance with O.C.G.A. 48-5-306 the Board of Assessor's cannot accept late appeals.

**Recommendation:** Send a letter to the property owner to file a return between January 1 and April 1, 2012.

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Calhoun**

**Vote: all in favor**

- b. **Parcel: S16-8**  
**Property Owner: Camp, Betty Jo**  
**Tax Year: 2012**

**Contention:** The property owner filed a request form with concerns of the house being in bad shape. No one living in the house and the house has been condemned.

**Determination:**

- 1) No appeal was filed before appeal deadline of August 27, 2012
- 2) This property owner request would be an issue to appeal or file return
- 3) This request can not be processed as an appeal or a return as it does not fall within the deadline to file for 2012 tax year.
- 4) In accordance with O.C.G.A. 48-5-306 the Board of Assessor's cannot accept late appeals.

**Recommendation:** Send a letter to the property owner to file a return between January 1 and April 1, 2012. – Note: Flag to be checked for 2013.

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Calhoun**

**Vote: all in favor**

X. **Addendum:**

- a. **Map / Parcel: 50B - 8**  
**Owner: BJD, LLC**  
**Tax Year: 2011**

**Contention: Value**

**Determination:**

- 1) Subject has a grade of 95 and a physical depreciation of 73%. Subject has .3 acres of land with a building value of \$28,789 and a total FMV of \$31,052 and a total area of 936 sq. ft. with a sq. ft. value of \$30.76.
- 2) Comparables used are sales comparables in the county and subject's neighbors. Of the 11 comparables there are 5 sales comparables.
- 3) Comparables grade range from 90 to 95 and range in physical depreciation from 69% to 86%. The comparables range in total acreage from lot size to 1.31 acres. The comparables range in total area from 864 to 1341 sq. ft. and range in price per sq. ft. value from \$28.22 to \$37.07.
- 4) Subject falls on the low end of the price per sq. ft. scale at \$30.76 and the average being \$33.05.

Recommendations: Recommend leaving the land value and total FMV the same for the 2011 tax year.  
 Recommend lowering grade to 90 and raising physical depreciation to 79% for future year.  
 KL & JP

*Motion to leave value as notified for 2011 with no changes in grade or physical next year*

*Motion: Mr. Richter*

*Second: Mr. Calhoun*

*Vote: all in favor*

- b. **Map / Parcel: 39C - 48**  
**Owner: BJD LLC.**  
**Tax Year: 2011**

Contention: Value

Note: This property sold along with other parcel's in the county for \$248,262.

Determination:

- 1) Subject has a grade of 70 a physical depreciation of 61% along with .26 acres and a building value of \$27,933 and a total FMV IS \$29,808 with a area of 1324 sq. ft. for a price per sq. ft. value of \$21.10.
- 2) Of the seven comparables that range in grade from 70 to 80 and range in physical depreciation from 60% to 72%. The comparables range in acreage from .98 acres to 1.60 acres and range in area from 648 to 1218 sq. ft. and range in price per sq. ft. from \$14.55 to \$28.29.
- 3) Out of the comparables four are sales comparables from the year of 2009 to 2010.
- 4) Subject falls on the low end of the price per sq. ft. value at \$21.10 with the average being \$22.70.

Recommendations: Recommend leaving the total land and building value at the same for 2011 tax year being \$29,808.

KL & JP

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Calhoun*

*Vote: all in favor*

- c. **Map / Parcel: S20 - 35**  
**Property Owner: Archibald Farrar, Jr.**  
**Tax Year: 2011**

Contention: Value

Determination:

- 1) Subject has .79 acres of land with 150 front ft on North Congress street. The total land value is \$3,051. Subject's average per front ft. value is \$20.34.
- 2) Comparables used are subject's neighbors and range in acreage from .19 to 1.42 acres. The range of the eight comparables are \$20.51 to \$34.81 on the value per front ft. scale. Subject's value per acre is \$20.34.
- 3) The subject falls on the low end of the price per sq. ft. scale and is below the average price per sq. ft. The average is \$27. The subject is \$20.34.

Recommendation: Recommend leaving the total land value at \$3,051 for 2011 tax year.

KL & JP

*Motion to accept recommendation*

*Motion: Mr. Calhoun*

*Second: Mr. Richter*

*Vote: all in favor*

XI. Additional Items

- a. Leonard discussed with the Board the issue of not be able to copy the hard drives requested for civil case due to needing additional software to do so.
  - i. *The Board instructed Leonard to just copy data files that are accessible for copying without the purchase of extra software.*
- b. **Personal Property Return Forms; Requesting the Board's approval for Governmental Systems to print and mail personal property returns.**
  - i. *Motion to approve*
  - ii. *Motion: Mr. Richter*
  - iii. *Second: Mr. Calhoun*
  - iv. *Vote: all in favor*

XII. Meeting adjourned - 10:15 a.m.

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

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