

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 6, 2013

Attending: William M. Barker - Present
Hugh T. Bohanon Sr. – Present
Gwyn W. Crabtree – Present
Richard L. Richter - Present
Doug L. Wilson - Present

Meeting called to order at 9:03 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Nancy Edgeman, Secretary – present

I. APPOINTMENTS: James Sarver 9:00 am

Mr. James Sarver joined meeting and presented information and concerns to The Board of Assessor concerning his 2012 & 2013 property appeal.

OLD BUSINESS:

II. BOA Minutes:

- a. Meeting Minutes October 30th, 2013 - ***The Board of Assessor's reviewed, approved and signed.***

III. BOA/Employee:

- a. Time sheets

The Board of Assessor's acknowledged, approved, & signed

- b. Mail: From Georgia Association of Assessing Officials (2), Georgia Dept. of Revenue - **Mr. Barker instructed Mr. Barrett to draft a letter to the Department of Revenue in form of an appeal concerning the additional State tax that was assessed for the digest. (1) Letter from Chad Bierkamp - The Board discussed Mr. Bierkamp's resignation letter and recommendation letter for Kenny Ledford to take his position as Mapper. The Board also discussed the Assessor's office has previously lost 4 employees to surrounding counties due to the salary difference. The Board of Assessors instructed Mr. Barrett to call surrounding counties for pay scales on different positions (Appraiser I, Appraiser II, and Appraiser III) within the Assessors office.**
The Board acknowledged receiving mail

- c. EMAIL: NONE

During Board of Assessor's meeting Mrs. Crabtree motioned for the need to go into Executive session. Mr. Richter seconded the motion and all were in favor. All Board members were present during the Executive Seccession. The Executive Seccession began at 9:30 am and Mr. Bohannon motioned to end the executive seccession at 10:30 am, Mr. Richter seconded the motion and all were in favor.

IV. **BOE Report:** Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

The Board of Assessors acknowledged the email was received

- a. **Total 2012 Certified to the Board of Equalization – 21**
 - Cases Settled – 16
 - Hearings Scheduled – 4
 - Pending cases – 5

- b. **Total 2013 Certified to the Board of Equalization – 8**
 - Cases Settled – 2
 - Hearings Scheduled – 4
 - Pending cases – 6

- c. **Total TAVT Certified to the Board of Equalization – 3**
 - Cases Settled – 2
 - Hearings Scheduled – 1
 - Pending cases – 1

The Board acknowledged there are 9 hearings scheduled at this time.

V. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.
Mr. Barrett stated there was nothing new on the timeline

NEW BUSINESS:

VI. **Appeals:**

- a. **2012 Appeals taken: 183**
 Total appeals reviewed Board: 108
 Leonard Reviewing: 3
 Pending appeals: 74
 Closed: 89

2013 Appeals taken: 183 Total appeals reviewed Board: 52 <i>Includes Motor Vehicle Appeals</i>

Appeal count through 11/05/2013

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 3 of the 2012 pending appeals in Leonard's file to be reviewed - **The Board acknowledged the appeal updates**

VII. **Appeals:**

- a. **Map & Parcel:** 00081-00000-034-000
Owner Name: Gene & Joan Taylor
Tax Year: 2013

Owner's Contention: Owner came in after 2013 tax bills went out and contends his tax bill was incorrect. Mr. Taylor acquired parcels 81-34, 81-32-B & a portion of 81-34-B per deed book 595 page 741 dated 01/13/2012, recorded on 01/19/2012, and plat book 13 page 56. Mr. Taylor asked these three properties be combined as per deed reference for the 2013 tax year.

Determination: After reviewing said plat and deed reference, Chad has determined said parcels were acquired by Mr. & Mrs. Taylor per deed reference.

Recommendations: Chad recommends combining parcels 81-34, 81-32-B & the portion of 81-34-B into one account & correcting the 2013 tax bill. The new map and parcel number would be 81-34. The current FMV of 81-34 is \$367,215 with 114.15 acres, 81-32-B is \$57,406 with 13.61 acres and 81-34-B is \$84,068 with 21.07 acres. Mr. and Mrs. Taylor only acquired 6.43 acres from parcel 81-34-B with an estimated FMV of \$25,655. After combining these three tracts the total FMV would go from \$450,276 to \$422,208 with a total acreage of 134.19. The reason for the \$28,068 value decrease is due to combining

two small acreage tracts of land with a large acreage tract of land. Chad also recommends deleting the tax bill for parcel 81-32-B & correcting the tax bill for 81-34-B.

Reviewer Chad Bierkamp

Motion to accept recommendation

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All in favor

b. **Map & Parcel** 55-3-L11

Owner Name: SARVER, JAMES ALBERT

Tax Years: 2012

Owner's Contention: APPRAISAL OF PROPERTY REFLECTS PRICES "BEFORE THE BOTTOM FELL OUT"

Determination:

1. Property value increased from \$ 31,000 to \$ 52,615 for the 2012 tax year.
2. 2011 value of property reflects transaction price of \$ 31,000 per O.C.G.A. §48-5-2(3) "... Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year." For 2013 the appraisal reverted to the County's standard schedule.
3. Appellant returned value at \$ 41,000 for 2013.
4. Account consists of 2.48 acres of residential land and a 2005 double-wide manufactured home.
 - a. 2.48 acres were valued at 11,408
 - b. Manufactured home was valued at \$ 41,207
5. Per the "85% Rule" 2012 tax bill was calculated on a fair market value of \$ 44,723 pending outcome of appeal.

6. MANUFACTURED HOME VALUE REVIEW

- a. Per field visit of 07/15/2013 home is of above-average quality; no damage or deterioration evident. OPTs consist of:
 1. Home has house-style vinyl siding and a house-style gable roof with shingles.
 2. Gas heat with a 3 ton electric central AC unit
 3. Fireplace
- b. Dimensions of record were not correct.
 1. Home was listed as a 28 x 64
 2. Actual "box size" is 27 x 60.
- c. Home was graded as a class "6" home with a "floor value" of \$ 37,847. OPTS (listed above) added another \$ 3,360.
- d. Referencing NADA to confirm appraisal it was discovered that this model series cannot be found in their valuation tables.
 1. A sample of 31 different double wide homes manufactured by Champion was selected in a modified random sampling.
Adjusted to 27 x 60

- a. With additions for house style roofing / siding and a 3-ton electric AC system.
(There is no allowance for a fireplace in the NADA schedules)
- b. Adjusted to a 2005 year of manufacture.
- c. Based on this comparison, it does not appear that this home was over-graded for the 2012 tax year.

7. LAND VALUE REVIEW

- a. 2012 land value was \$ 11,408 or \$ 4,600 / acre.
 - b. Land is part of a tract subdivided by Jeff & Leon Coley
 - c. All lots were classified as grade "7B6", and were valued as "Good Access"
 - d. The 2012 Land Valuation Schedule (included in folder) indicates that a parcel of land, Class 7B6, with Good Access, 2 to 3 acres would value at \$ 4,600.
 - e. The 2012 Land Value Chart (included in folder) for this "subdivision seems to indicate:
 - o An over-all value range of about \$ 3,900 to about \$ 4,800 per acre for parcels of approximately 1 to 5 acres.
 - o Out of Nine (9) parcels, six (6) – including the SUBJECT – were valued at \$ 4,600 per acre.
 - f. A trended Sales Study (2004 to 2012) shows that the only parcel to have sold for less than \$ 4,150 per acre was the SUBJECT.
 - g. Sales for the period 2004 to 2009 trended to in excess of \$ 6,000 / acre.
 - h. The two (2) Sales for the period 2010 to 2012 (excluding the SUBJECT) were \$ 4,147 and \$ 4,659 per acre respectively
- Recommendations:**
1. Leave the Land value unchanged at \$ 11,408
 2. Correct size of the Manufactured Home to 27x60, adding \$ 1,616 in value from 3 open porches which are not on the record. This would set the value of the Manufactured Home at \$ 39,190 for 2012
 3. Total FMV on this account would adjust to \$ 50,598 for 2012
 4. N.O.D. Appellant for \$ 5,875 (\$ 2,350 @ 40%) This is difference between the 85% value paid on for 2012 and the recommended final value of \$ 50,598.

Reviewer Roger Jones

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All in favor

c.	Map & Parcel	55-3-L11
	Owner Name:	SARVER, JAMES ALBERT
	Tax Years:	2013

Owner's Contention:

1. Fair Market value should be \$ 41,000
2. \$ 11,000 is too high for 2.48 acres of land

Determination:

1. 2013 Fair Market Value is \$ 49,562.
2. Appellant has a 2012 appeal pending before the Board of Assessors.
3. Appellant returned value at \$ 41,000 for 2013 (same as 2012 return value)
4. Parcel consists of 2.48 acres of residential land and a 2005 double-wide manufactured home.
 - a. 2.48 acres were valued at 11,408
 - b. Manufactured home was valued at \$ 38,154

5. MANUFACTURED HOME VALUE REVIEW

- a. Per field visit of 07/15/2013 home is of above-average quality; no damage or deterioration evident. OPTs consist of:
 1. House-style vinyl siding and House-style roof with shingles.
 2. Gas heat with a 3 ton electric central AC unit
 3. Fireplace

- b. Home was graded as a class "6" home with a "floor value" of \$ 33,178.
 - o OPTS (listed above) add \$ 3,360.
 - o 3 Open Porches added for 2012 add \$ 1,616 to value

- c. NADA does not list this model of Champion home tables.

4. For 2012 a sample of 31 different double wide homes manufactured by Champion were selected in a modified random sampling.

Adjusted to 27 x 60

With additions for house style roofing / siding and a 3-ton electric AC system. (There is no allowance for a fireplace in the NADA schedules)

Adjusted to 2005 year of manufacture.

Recommendations:

1. Leave the Land value unchanged at \$ 11,408
2. Leave Manufactured Home unchanged at \$ 38,154
3. Total FMV on this account should remain at \$ 49,562 for 2013

Reviewer Roger Jones

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All in favor

- d. **Owner: ROBERT B. & PEGGY DIANE CROY**
Map/Parcel: P10-44
Tax Year: 2012

Owner Contention: Owner contends value of property is too high.

Determination:

1. Subject has a grade of 100, a physical depreciation of 86 with an economic obsolescence of 90 due to the prison. Year built was in 1996 on .60 acres. The building value is \$74,703. The land is valued by front foot and the front foot is 130' at a unit price of \$30 and a depth factor of 1.11. The total FMV of the land is \$4,329. Subject's accessory value is \$2,848. The sq. ft. of the house is 2210 sq. ft. This is a price per sq. ft. of \$34. The total FMV is \$81,577. The house sold in 1996 for \$82,000 for a price per sq. ft. of \$37.

2. Comparables used here are subject's neighbors. The grade of comparables ranges from 90 to 110. The physical depreciation ranges from 84% to 100 with one having a economic obsolesces of 95%. The year built ranges from 1946 to 1995. The acreage ranges from .69 acre to 1.38 acres. The front foot ranges from 100 to 300. All comps have a unit price of \$30 and the depth factor ranges from 1.11 to 1.24. The building values ranges from \$52,502 to \$93,116. The land value ranges from \$3,460 to 9,291. The sq. ft. of the houses ranges from 2028 to 2335 sq. ft. The price per sq. ft. of the comps range from \$22 to \$46.

3. Sales data here are houses that sold in 2011 around the county with a grade ranging from 90 to 110. The physical depreciation ranges from 60% to 100%. The year built ranges from 1946 to 1995, the average acreage is .84 acres, and the average building value is \$77,247, the average land value is \$4,848. The average area is 2117'. The average price per sq. ft. is \$35. The average sales price per sq. ft. is \$48.

4. Subject is on the low end of the price per sq. ft. scale of the NH comps along with the sales comps. Subject is also on the low end of the sales price per sq. ft. scale of the sales comps as well.

Recommendation: It is recommended that the building value stay at \$74,703, the land value stay the same at \$4,026, the accessory value stay the same at \$2,848, for a total FMV of \$81,577 for 2012 tax year.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All in favor

- e. **Owner: Sidney & Mary Swords**
Map/Parcel: 25-47
Tax Year: 2012

Owner Contention: Value

Appraiser Note: This property was appealed in 2008 and it was a BOE decision that the total FMV should be at \$30,000 for 2008-2010 and with the State freeze the total FMV would also be \$30,000 for the 2011 year as well. The 2012 tax year would go to the assessed value which was \$49,520. Also pics taken were of sales comps.

Determination:

1. Subject has a grade of 80 with a physical depreciation of 66, year built was in 1950 on 3.60 acres. The building value is \$24,896 with a land value of \$24,624 for a total FMV of \$49,520. The sq. ft. is 996 for a price per sq. ft. of \$25. The value per acre is \$6,840.
2. Comparables used here are neighbors and 2012 sales in the County. The grade of comparables range from 70 to 100, the year built ranges from 1900 to 1985 the subject is 1950. The average per acre is 2 the subject is 3.6. The average building value is \$45,944 and the subject is \$24,896. The average land value is \$14,008 and the subject is \$24,624. The average area if the comparables is 1425 sq. ft. and the subject is 996 sq. ft. The average price per sq. ft. is \$29, and the subject is \$25. The average price per acre of the comparables is \$6,840 and the subject is \$6,840.
3. Subject is on the low end of the price per sq. ft. scale and is in line on the value per acre scale.

Recommendation: Recommend leaving total FMV AT \$49,520 FOR 2012 tax year.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All in favor

f. **Map & Parcel:** T09 13
Owner Name: Walker, Ray and Ruby
Tax Year: 2012

Owner's Contention: Owner contends value too high and that the road to this parcel was closed by the county. Land is overgrown with brush and shrub. Land does not percolate. Mr. Walker feels that \$100+ in taxes is too high.

Determination: Subject land is located at the dead end street of Glenwood Drive with 2.60 acres. This value of this property is \$11,440.00 which gives \$4,400.00 per acre. The recent land sales have a value of \$13,695.00 with average per acre of \$4,772.00. The neighborhood land has a value of \$6,025.00 with average per acre of \$4,800.00. This study shows the subject property as being \$1,940.00 higher than the recent sales and neighborhood land. However, subject land is \$419.00 lower per acre than the recent sales/neighborhood land and subject has .12 more acres. Owner indicated the road had been closed by the county but after visiting the property there have been a few stumps put up at the entrance to the property by the adjoining property owner due to people dumping trash/garbage on the land. Also, I contacted by Commissioners office and Mr. Lamar Canada made a visit to the property and it was determined the county had not closed the road. Owner does have access to the property (see photo). As for the overgrown bushes and shrubs the property owner is responsible for this and should have it cleared off.

Recommendations: The subject property seems to be in line with the recent sales and neighborhood property and there is access to the land it is recommended that the value remain the same.

Reviewer Cindy Finster

Motion to accept recommendation

Motion: Mrs. Crabtree

Second: Mr. Bohannon

Vote: All in favor

VIII. Refund Request:

a. **Map & Parcel:** 00088-00000-006-000
Owner Name: James Vick
Tax Year: 2010 – 2013

Owner's Contention: Owner requests refund from 2008-2012 for a conservation easement he applied for and it was never applied to his account.

Determination: A conservation Easement was applied for and recorded in December of 2007 per deed records book 539 page 552 – 573. Chad determined this easement was never received by the Assessors office and never applied to his account. According to records in the Tax Commissioner's Office, Mr. Vick has not paid his 2012 or 2013 tax bills. Mr. Vick has however paid a portion of his 2011 tax bill on 05/02/2013 and 05/17/2013 and his total 2010 bill on 10/18/2011. Mr. Vicks 2009 bill was paid in full on 12/23/09 and his 2008 bill was paid in full on 04/14/09. According to o.c.g.a 48-5-380 Mr. Vick would be eligible for a refund for his 2010 and 2011 tax bill.

Recommendations: Chad recommends refunding Mr. Vick on 00088-00000-006-000 for his 2010 and 2011 tax bills per o.c.g.a 48-5-380.

Reviewer Chad Bierkamp

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All in favor

b. Follow up from October 30th agenda. Please find attached a refund request from Verizon Wireless. This request is for a tower located in Walker County which Verizon was reporting as being in Chattooga County. This request is for 2010, 2011, 2012.

Reviewer Cindy Finster

Board of Assessors instructed the refund be sent to the County Commissioner's office to be handled

IX. INVOICES: IAAO Invoice for membership dues for Leonard Barrett / Chattooga County Invoice number 14-00011324, Member number 00011324, amount \$175.00, due date 01/01/2014. **NADA Invoice** Account # 181650, Order # 1032682, Amount \$196.00. RJ Young, account # A-RG6621, Invoice # 112949, amount \$463.97

Board of Assessor's acknowledged, approved, and signed

X. Miscellaneous:

a. Map & Parcel: 00038-00000-165-000 & 00038-00000-165-00A

Owner Name: Cheryl A. White

Tax Year: 2013

Determination: Ms. White filed for the agricultural covenant on said parcels and was approved by the BOA on 08/07/2013 for the 2013 tax year. The agenda item was signed but the actual application was not signed by the BOA.

Recommendations: Chad recommends the BOA signing the agricultural covenant for Ms. White on said parcels so the application can be recorded into official records.

Reviewer Chad Bierkamp

BOA signed covenant form

b. Map & Parcel: 56-2-L11

Owner Name: SPEARS, ORBRA & CANDIS

Tax Year: 2013

Owner's Contention:

1. Taxes should be purchase price of \$107,625 as was paid for property in 2012".

Determination:

1. A notice of value for tax year 2013 dated 07/10/2013 was sent to owner.
2. The indicated current value on the notice was \$209,192.
3. Mr. & Mrs. Spears filed and appeal on property contending the purchase price of \$107,625 should be the tax value.
4. O.C.G.A. 48-5-380 (3) states the purchase price shall be the tax value for the following year.
5. Error was discovered in notice of 07/10/2013 shortly after mailing.
6. Board approved correction per minutes of 07/17/2013 and new notices sent.
7. Owner was sent new notice indicating a current value for tax year 2013 of \$107,625.

Recommendations:

1. New notice already sent.
2. No appeal filed on new notice.
3. Indicate on appeal log appeal is settled.

Reviewer Leonard Barrett

Board accepted recommendation and signed

Mr. Bohannon made a motion to schedule a BOA meeting for Friday, November 8, 2013 at 9:00 am, Mr. Wilson seconded the motion and all were in favor. The meeting is set to discuss the final draft of the appeal letter to the Department of Revenue, the survey information gathered by Mr. Barrett concerning surrounding counties pay scales, and qualifications for the open position as Field Appraiser.

Meeting adjourned: 10:50 am
William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson

[Handwritten signatures and initials on a lined background]