

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of January 2, 2012

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Attending: William M. Barker  
Hugh T. Bohanon Sr.  
David Calhoun  
Richard Richter

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A. Leonard Barrett, Chief Appraiser – present

I. First Order of Business to Elect Chairman for 2013:

- a. Mr. Richter nominated Mr. Barker for chairman.
- b. There were no other nominations.
- c. Mr. Calhoun closed the nominations.
- d. Mr. Barker graciously accepted the chairmanship for the year 2013.

II. Appointments:

- a. Dewayne Richardson's appointment rescheduled from last meeting – Confirmed with Mr. Richardson per phone conversation Monday, December 31, 2012 that he will attend at 9 a.m. to meet with the Board of Assessors on January 2, 2013.

*Notes from Leonard taking minutes: Mr. Richardson met with the Board this morning at approx. 9:15am. They gave him the floor when he came into the meeting room. He stated he did not get the letter of notification that the covenant had expired 12/31/2011. He said if the letter had been received, application for renewal would have been filed before the deadline. He asked under the circumstance he stated, that the Board accept the application filed in Dec. of 2012 as an application for renewal for the year 2012. The Board informed Mr. Richardson that Georgia Law provided guidelines by which the Board accepts and approves applications for the conservation use covenant and the application filed in Dec. of 2012 does not fall within those guidelines. Mr. Richardson asked if he could appeal this action. The Board asked Leonard if this is an appealable issue. Leonard responded that to his knowledge it is not an appealable issue. However, if Mr. Richardson so desired he may write a letter asking the Board of Equalization consider the issue. Mr. Richardson thanked the Board for their time and graciousness for listening to his concerns.*

III. BOA Minutes:

- a. Meeting Minutes December 26, 2012 – *The Board of Assessors reviewed, approved and signed.*
- b. Affidavit: Requesting the chairman's signature for December 19, 2012 session. Mr. Barker signed the affidavit of December 19, 2012.

IV. BOA/Employee:

- a. Time Sheets PE: January 3, 2013 – *Requesting the Board of Assessor's review, approve and sign.*  
The Board approved and signed time sheets for this pay period.

V. **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 – 62**  
**Hearings Scheduled – 0**  
**Remaining Appeals – 15**

*No updates received as of December 31, 2012 – Requesting the Board acknowledge.*

*The Board acknowledged there are no updates to the Board of Equalization schedule at this time.*

VI. **Time Line:** Leonard will be forwarding updates via email – No updates to report at this time. *Requesting the Board acknowledge.*

*The Board acknowledged there are no updates to the "Time Line" at this time.*

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

- |  |                                 |
|--|---------------------------------|
| a. <b>2011 Appeals taken: 234</b>        | <b>2012 Appeals taken: 153</b>  |
| Total appeals reviewed by the Board: 212 | Total reviewed by the Board: 42 |
| Processing: 7                            | Pending appeals: 111            |
| Pending appeals: 7                       |                                 |

Weekly updates and daily status kept for the 2011 and 2012 appeal logs: *Wanda A. Brown.*

*The Board acknowledged the current status of the 2011 and 2012 pending appeals.*

**NEW BUSINESS:**

VIII. **Appeals 2011:** There are seven appeals being processed with Chad Bierkamp and Roger Jones. – *Requesting the Board acknowledge*

*The Board acknowledged there are 7 pending appeals in process with Chad and Roger.*

IX. **Appeals 2012:**

- a. **Map/Parcel: 8-104**  
**Property Owner: Ennes, Janet**  
**Tax Year: 2012**  
**Appeal Waiver and Release: Requesting the Chairman's signature**

*Mr. Barker signed the appeal waiver form accepting the property owners request for release of the pending 2012 appeal.*

- b. **Property Owner: Alfred Hardiman**  
**Map / Parcel: 50C - 36**  
**Tax Year: 2012**

**Contention:** Owner feels the evaluation last year was the proper evaluation because this property was bid off and everybody in this County could have purchased for anything higher.

**Field Rep Note:** After a visit to the property an interior and exterior inspection was done by Field Rep and CF Appraiser. We come to the conclusion that the house had been graded to high at 120, and several water damaged spots were spotted. While conducting this study we included 105, 110, 115, and 120 grade houses for the study.

The assessor's value for 2011 was \$238,400 total FMV.

**Determination:**

1) Subject has a grade of 120 a physical depreciation of 83%. House was built in 1974, and was sold in 2010 for \$104,500 at an Estate Sale. The neighborhood factor is 1.44. The acreage is 3.3 acres. The building value is \$191,242 and the land value is \$13,860 for a total FMV of \$210,848. The house has 4195 sq. ft. which is \$46 per sq. ft.

2) The comparables that were used as 105 grade houses range in physical depreciation from 80% to 90%, range in year built from 1960 to 1976, and range in neighborhood factor from 1.44 to 1.54. They range in acreage from 1.52 to 11.71 acres and range in building value from \$78,028 to \$114,391 and land value from \$15,960 to \$83,334 and range in total FMV from \$112,486 to \$183,465. The range in area from 2314 to 2728 sq. ft. and range in price per sq. ft. from \$33 to \$45. The average of the 105 grade houses is \$36 price per sq. ft.

3) The comparables that were used as 110 grade houses range in physical depreciation from 77% to 90%, range in year built from 1964 to 1976, and range in neighborhood factor from 1.35 to 1.44. They range in acreage from lot size to 14.98. The range in building value from \$89,789 to \$119,536 and range in land value from \$6,000 to \$68,400. The total FMV ranges from 106,625 to \$179,402. They range in area from 2043 to 3132 sq. ft. The range in price per sq. ft. is from \$36 to \$55. The average price per sq. ft. is \$44.

4) The 115 grade houses range in physical depreciation from 74% to 90%. They range in year built from 1962 to 1976. They all have a neighborhood factor of 1.44. They range in acreage from 1.84 to 6.24 acres. The building value ranges from \$91,587 to \$139,055, and range in land value from \$8,648 to \$64,125. They range in total FMV from \$115,526 to \$206,586, and range in area from 2414 to 2888 sq. ft. for a price per sq. ft. ranges from \$36 to \$48. The average of the 115 grade house price per sq. ft. is \$43.

5) The 120 grade house that was used as a comparable has a physical depreciation 87%. It was built in 1970 and has a neighborhood factor of 1.39 with 10.67 acres of land. The building value is \$135,278 and the land value is \$46,221 for a total FMV of \$181,499. The area is 2616 sq. ft. for a price per sq. ft. of \$52.

6) Market data used here are sales from 2006 to 2011. Of the 105 grade houses the overall average sales price per sq. ft. is \$50. For the 110 grade houses the overall average sales price per sq. ft. is \$52. Of the 115 grade houses the overall sales price per sq. ft. is \$78.

**Recommendation:** After a field visit we noticed that the house should be graded at 110 considering style, workmanship, and material along with the neighborhood, it would be correctly graded at 110. This would drop the physical depreciation to 77%. This would bring the house value R1 from \$191,242 to \$162,763 and the total FMV from \$210,848 to \$182,369. The land value is correct and would stay at \$13,860 for 2012 tax year.

KL & CF

*The Board accepted recommendation.*

*1<sup>st</sup> motion made by Mr. Bohanon.*

*2<sup>nd</sup> motion made by Mr. Richter.*

*Mr. Calhoun abstained.*

**X. Invoices and Informational Items:**

- a. **Office Supplies:** Office Depot: Invoice # 636955405001: Invoice Date 12/14/2012: Amount Due \$53.70 – *Requesting the Board review, approve and sign Board approved and signed invoice for payment.*
- b. **Office Supplies:** Office Depot: Invoice # 636955305001: Invoice Date 12/14/2012: Amount Due \$14.54 – *Requesting the Board review, approve and sign Board approved and signed invoice for payment.*

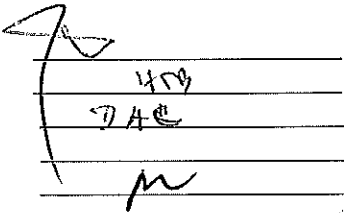
*Other business:*

1. *Mr. Bohanon reported that the local radio station 1180am had reported that there were only 9 foreclosed properties in Chattooga County in the year 2012.*
2. *Mr. Bohanon made a motion that the Board keep Wanda Brown as secretary for the year 2013. Mr. Richter 2<sup>nd</sup> the motion. All Board members voted in favor.*

*Being no other business, Mr. Barker adjourned the meeting at 9:40am.*

**XI. Meeting adjourned – 10:08 a.m.**

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

  
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