

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of April 3, 2013

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Attending: William M. Barker  
Hugh T. Bohanon Sr.  
Gwyn W. Crabtree  
Richard Richter

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

- A. Leonard Barrett, Chief Appraiser - present
- B. Wanda Brown, Secretary – present
- C. Kathy Brown, Tax Commissioner – present

1. **APPOINTMENTS:** Ms. Kathy Brown, Tax Commissioner attended today's meeting to discuss personal property accounts.

- 1.1. Ms. Brown informed the Board of Assessors that a property previously known as Dan's Bounty Table is still on the books as an account to be taxed. The property transferred to Shepherd's Helper's and the account under the name of Dan's Bounty Table is still in tax records for tax year 2012 according to Ms. Brown. She also discussed another account in the name of Ronald Padgett with logging equipment still on record. Ms. Brown is asking why this business value remained the same in 2012 as it was back to 2005. Mr. Brown discussed with the Board that accounts like this is creating an issue inflating the County's digest each year.
- 1.2. Leonard Barrett, Chief Appraiser discussed with the Board and Ms. Brown that it is standard procedure not to depreciate values in personal property accounts once a value is in place if a return is not being received from the property owner each year.
- 1.3. **The Board instructed the personal property account for Dan's Bounty Table/China Restaurant and Ronald Padgett be deleted once research indicates the date the business closed in that name and no returns were sent in.** The Board discussed researching other businesses that are proven to be closed with no returns being sent in such as Pop's Restaurant and delete accounts as necessary.
- 1.4. **If the accounts are to be deleted the information needs to be recorded on tax bills by Personal Property department from the Assessor's Office according to Ms. Brown.**

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes March 27, 2013 – *The Board reviewed, approved and signed.*

3. **BOA/Employee:**

- a. *Board members received checks.*
- b. *Mail:*

1. **CAVEAT Annual Training Program: May 20-22, 2013**

- i. Emailed information packet to Leonard and Board members on Monday, April 1, 2013. Requesting the Board acknowledge receiving information and submit registration forms by April 24, 2013 for anyone planning to attend.
- ii. The Board acknowledged and instructed Leonard to register Mr. Barker, Mr. Bohanon, Mr. Richter and Leonard Barrett at the UGA Conference hotel to attend CAVEAT.

4. **BOE Report:** Roger to forward via email an updated report for Board's review.  
 a. **Total Certified to the Board of Equalization – 95**  
**Cases Settled – 91**  
**Hearings Scheduled – 0**  
**Remaining Appeals – 4**  
*No updates submitted as of March 25, 2013 – The Board acknowledged.*
5. **Time Line:** Leonard will be forwarding updates via email – No other updates at this time – *The Board acknowledged and discussed sales data in process being prepared by Leonard Barrett, Chief Appraiser.*
6. **2011 Pending Appeals: Appeals and Appeal Status:**  
 a. **2011 Appeals taken: 233**  
 Total appeals reviewed by the Board: 227  
 Processing: 6  
 Pending appeals: 6
- |   |
|---|
| <b>2012 Appeals taken: 153</b><br><b>Total appeals reviewed Board: 50</b><br><b>Processing: 16</b><br><b>Pending appeals: 103</b> |
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Weekly updates and daily status kept for the 2011 and 2012 appeal logs: *Wanda A. Brown*  
*The Board acknowledged.*

**NEW BUSINESS:**

- I. Appeals 2011: Two of the six remaining 2011 appeals are ready to submit, prepared by Leonard Barrett, chief appraiser.

- a. **Map & Parcel: T16-47**  
**Owner Name: RAGLAND, RANDY**  
**Tax Year: 2011**

Owner's Contention: Owner contends value is too high.

Determination: property records indicate the following:

1. Subject is commercial property valued at a total value of \$131,828 for tax year 2011.
2. The building value is \$84,888 and the land is \$46,940.
3. The building is 10,400 square feet valued at \$8.16 per square foot ( $\$84,888 / 10,400 = \$8.16$ ).
4. The land is 80 front feet valued at \$587 per front foot ( $\$46,940 / 80 = \$587$ ).
5. Six similar properties in the area of the subject have an average building value per square foot of \$10.47 and a median of \$9.12. They have an average land front foot value of \$523 and a median of \$615.
6. The subject property was purchased with the adjoining parcel 48 by the owner in 2005 for \$225,000. The total value of the subject as stated above is \$131,828 and the total value of parcel 48 is \$130,185. The total tax value for both properties was \$261,013.
7. During the year 2010 the average overall sale price per square foot for commercial property was approximately \$15.87 per square foot and the median was \$14.24. The subject property overall tax value per square foot for tax year 2011 is \$12.68.

**Conclusion:**

1. The subject property is valued below the average and the median of similar properties in the area nearby and valued below the average and median of commercial sales in the year 2010.

Recommendations: Leave property valued as notified for tax year 2011 at a total value of \$131,828.

Reviewer's Signature: Leonard Barrett Date: 03/27/2013

*Motion to accept recommendation:*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

- b. **Map & Parcel: T16-48**  
**Owner Name: RAGLAND, RANDY**  
**Tax Year: 2011**

Owner's Contention: Owner contends value is too high.

Determination: property records indicate the following:

1. Subject is commercial property valued at a total value of \$130,185 for tax year 2011.
2. The building value is \$83,245 and the land is \$46,940.
3. The building is 10,400 square feet valued at \$8.16 per square foot ( $\$83,245 / 10,400 = \$8.00$ ).
4. The land is 80 front feet valued at \$587 per front foot ( $\$46,940 / 80 = \$587$ ).
5. Six similar properties in the area of the subject have an average building value per square foot of \$10.47 and a median of \$9.12. They have an average land front foot value of \$523 and a median of \$615.
6. The subject property was purchased with the adjoining parcel 47 by the owner in 2005 for \$225,000. The total value of the subject as stated above is \$130,185 and the total value of parcel 47 is \$131,828. The total tax value for both properties was \$261,013.
7. During the year 2010 the average overall sale price per square foot for commercial property was approximately \$15.87 per square foot and the median was \$14.24. The subject property overall tax value per square foot for tax year 2011 is \$12.68.

Conclusion:

1. The subject property is valued below the average and the median of similar properties in the area nearby and valued below the average and median of commercial sales in the year 2010.

Recommendations: Leave property valued as notified for tax year 2011 at a total value of \$130,185.

Reviewer's Signature: Leonard Barrett Date: 03/28/2013

*Motion to accept recommendation:*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

**II. Appeals 2012:** No 2012 appeals to submit at this time – *The Board of Assessors acknowledged.*

**III. Covenants:**

1. The Board of Assessors made a motion to accept and approve the following covenants a-e and item g.

*Motion: Mr. Richter*

*Second: Ms. Crabtree*

*Vote: all in favor*

2. The Board of Assessors instructed sending letters to obtain required additional documentation for items h, I and sending prepared letter to property owner for item j.

3. There was a question about no map attached to item (f) covenant map/parcel 47-100 and additional documentation was requested by Ms. Crabtree. The Board members discussed that GA law requires additional documentation for any property under 10 acres and additional documentation may be requested at the discretion of the Board of Assessors.

*Motion made to discuss acreage size at last meeting of the year pertaining to the Board requesting additional documentation.*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: 2 in favor, 1 abstained – not approved*

**a. Map/Parcel: 6-50-A, 6-34-A & 6-47**

**Property Owner: Adams, Daryll – same name on all three parcels**

**Tax Year: 2013**

**Contention:** Filing for new covenant on 3 adjoining parcels totaling 55.06 acres of agricultural use property (see attached map)

**Recommendation:** Requesting the Board of Assessor's review, approve and sign

**Reviewer:** Wanda A. Brown

**b. Map/Parcel: 37-67-15**

**Property Owner: Agee, Pamela**

**Tax Year: 2013**

**Contention:** Filing for continuation on covenant of 21.05 acres of agricultural use property (see attached map)

**Recommendation:** Requesting the Board of Assessor's review, approve and sign

**Reviewer:** Wanda A. Brown

**c. Map/Parcel: 26-56 & 26-53**

**Property Owner: Brady, Johnny & Lori**

**Tax Year: 2013**

**Contention:** Filing for new on covenant of 40.8 acres of agricultural use property (see attached map)

**Recommendation:** Requesting the Board of Assessor's review, approve and sign

**Reviewer:** Wanda A. Brown

**d. Map/Parcel: 41-16-T14**

**Property Owner: Burkhardt Farms**

**Tax Year: 2013**

**Contention:** Filing to renew covenant of 50 acres of agricultural use property and 12 acres of timber use property (see attached map)

**Recommendation:** Requesting the Board of Assessor's review, approve and sign

**Reviewer:** Wanda A. Brown

**e. Map/Parcel: 61-21**

**Property Owner: Cummings, Barbara**

**Tax Year: 2013**

**Contention:** Filing for continuation covenant of 146 acres of agricultural use property (see attached map)

**Recommendation:** Requesting the Board of Assessor's review, approve and sign

**Reviewer:** Wanda A. Brown

**f. Map/Parcel: 47-100**

**Property Owner: Hardeman, W.P.**

**Tax Year: 2013**

**Contention:** Filing to renew covenant of 11 acres of agricultural use property (see attached map)

**Recommendation:** Requesting the Board of Assessor's review, approve and sign

**Reviewer:** Wanda A. Brown

**g. Map/Parcel: 55-38**

**Property Owner: Harris, Joey**

**Tax Year: 2013**

**Contention:** Filing to renew covenant of 35 acres of agricultural use property (see attached documentation)

**Recommendation:** Requesting the Board of Assessor's review, approve and sign

**Reviewer:** Wanda A. Brown

**h. Map/Parcel: 20-19**

**Property Owner: Elrod, Ann Rowlls**

**Tax Year: 2013**

**Contention:** Filing to renew covenant of 5 acres of agricultural use property (see attached map)

**Recommendation:**

1) Requesting the Board approve renewal of existing covenant.

2) Or if the Board so instructs -- sending the standard letter to request additional documentation for property under 10 acres

**Reviewer:** Wanda A. Brown

**i. Map/Parcel: 30-41**

**Property Owner: McDaniel, Mae Bell**

**Tax Year: 2013**

**Contention:** Filing for new on covenant of 5 acres of agricultural use property for cotton farming (see attached map)

**Recommendation:** Requesting the Board of Assessor's review, approve and sign

**Reviewer:** Wanda A. Brown

**j. Map/Parcel: 68-94-E**

**Property Owner: Dean, Thomas**

**Tax Year: 2013**

**Contention:** Filed for new covenant on 5.38 acres and submitted documentation of receipts for animal feed and sales as indicated in first letter they received January 29, 2013

**Determination:** The Board of Assessor's reviewed the application and documentation of animal feed receipts and determined a letter should be sent as follows:

*Dear Property Owner,*

*Please find enclosed a copy of your Agricultural Property Application. According to GA law O.C.G.A. section 48-5-7/4, the board of Assessors had requested additional relevant records providing proof of bona fide agricultural use for 10 acres and under. Receipt documents were submitted and the Board reviewed your request for covenant on March 20, 2013.*

*The Board of Assessor's is requesting additional documentation such as the following:*

- 1) Tax return documents with a farm schedule*
- 2) Documentation indicating a business profit/loss*
- 3) Sales and purchase records*

*Please submit the proper documentation within seven days upon receipt of this notice. If you have questions or concerns, you may contact our office at 706-0737; Monday through Friday, 8:30 a.m.-5:00 p.m. with the exception of holidays.*

Thank You,  
Leonard Barrett,  
Chief Appraiser

**Recommendation: Requesting the Board of Assessor's approve sending the letter by signing the BOA review form.**

Reviewer: Wanda A. Brown

**The Board approved sending the letter once corrections are made.**

**9. Invoices & Informational Items:**

- a. **Mailing Assessment Notices:** GSI and competing SouthData: The Board instructed a side-by-side comparison price list: A copy of the comparison study is attached to each agenda for the Board to review –
- i. **The Board reviewed the comparison and made a motion to accept and approve keeping current contract with GSI for assessment notices**  
**Motion: Mr. Richter**  
**Second: Ms. Crabtree**  
**Vote: all in favor**

**10. Mobile Home Appeals 2013:**

- a. **Devising a Mobile Home Policy:**
- i. Note: In a previous meeting the Board instructed getting with Kathy Brown to devise a policy as indicated above in item 14, recommendation.
- ii. Note 2: The Board met with Kathy Brown and Roger Jones on March 6, 2013 to discuss devising a mobile home policy.
- iii. Roger prepared a list for the Board to review of delinquent manufactured homes accounts. An email of this list was sent to Leonard and the Board of Assessor's on March 5, 2013.

The Board instructed returning this item to the next agenda on March 27, 2013 once they have reviewed the policy sent to them through email. The email was sent to the Board March 20, 2013.

1. **The Board instructed making revisions to the policy submitted in meeting March 27, 2013.**
2. **Revised copy emailed to the Board for review on March 28, 2013.**

**Requesting the Board acknowledge and sign if approved – The Board reviewed and approved the addition to original mobile home policy.**

- b. **Map & Parcel: 55-52-L08-A -- 10x36 1959 Mobile Home of Unknown Make\Model**  
**Appellant: Elliott, Emmett**  
**Tax Year: 2013**

Appellant's Contention: Home was destroyed in 2012  
Determination:

**ON HOLD**

1. Account dates back to the 2001 tax year. Taxes are current.
2. 2012 Satellite imagery indicates Home still on property at that time.
  - a) Home was part of a "homemade" double-wide.
  - b) This Home and a 12x41 Home of Unknown Make/Model were joined to form a single residence.
3. Field Visit of 02/12/2013 confirms neither Home on property.
  - a) Currently a 1979 Vogue Motor Home (used as a dwelling) occupies this parcel.
  - b) Vogue was added to Future Year XXXX's on 02/12/2013

## 4. Appellant states Homes were destroyed March of 2012

## Recommendations:

1. Void 2013 Manufactured Home bill 000751 on this account.
2. Home was deleted from Tax Office records on 02/12/2013

Reviewer: Roger Jones

*The Board instructed obtaining additional information on this item in meeting of March 27, 2013.*

## c. Map &amp; Parcel: 55-52-L08-A -- 12x41 1969 Mobile Home of Unknown Make\Model

Appellant: Elliott, Emmett

Tax Year: 2013

Appellant's Contention: Home was destroyed in 2012

## Determination:

1. Account dates back to the 2001 tax year. Taxes are current.
2. 2012 Satellite imagery indicates Home still on property at that time.
  - a) Home was part of a "homemade" double-wide.
  - b) This Home and a 10x36 Home of Unknown Make/Model were joined to form a single residence.
3. Field Visit of 02/12/2013 confirms neither Home on property.
  - a) Currently a 1979 Vogue Motor Home (used as a dwelling) occupies this parcel.
  - b) Vogue was added to Future Year XXXX's on 02/12/2013
4. Appellant states Homes were destroyed March of 2012.

## Recommendations:

1. Void 2013 Manufactured Home bill 000752 on this account.
2. Home was deleted from Tax Office records on 02/12/2013

Reviewer: Roger Jones

*The Board instructed obtaining additional information on this item in meeting of March 27, 2013.*

## 11. Personal Property:

a. Map &amp; Parcel: 16 PP:IF 57

Owner Name: J P SMITH LUMBER COMPANY

Tax Year: 2013

**Owner's Contention:** Owner is request Furniture/Fixtures/Machinery/Equipment schedules to \$377,331.00 as shown on the industry continues to struggle in this economy requesting a continuation of the reduction

Hold for additional information from property owner and Cindy will prepare new agenda review item

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**Determination:** The Indicated Value on J P Smith's Business Personal Property return is \$943,327.00. The company is asking for a 40% reduction of this value ( $\$943,327.00 \times 40\% = \$377,331.00$ ) bring it down to \$377,331.00. This reduction has been given to J p Smith Lumber Company for the past several years and they have provided our office with paper work to support this reduction.

**Recommendations:** It is recommended to continue with the 40% reduction in value for this company.

Reviewer: Cindy Finster

*The Board instructed revising this item and returning to agenda April 3, 2013.*

## 12. Refunds:

a. All previously approved refunds by the Board of Assessor's and refund's after Board of Equalization hearings are as follows:

- i. Map/Parcel: 63-6, Property Owner: Sweeney Sandra -- Requesting a third Board member's signature on the BOA Decision form and Board signatures on the refund form. In last meeting the third member signed the BOA decision form; however signatures are still needed on the refund form -- *The Board approved and signed.*

## 13. Addendum:



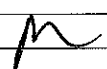
- a. *Verizon Wireless: Billing update: The Board acknowledged the previous charge for the jetpack activation has been waived and the billing corrected to indicate a zero balance. The monthly service charge still applies.*
- b. *The Board discussed a replacement for the Board member vacancy. It was discussed that the Commissioner intends to advertise the position.*
- c. *Danny Ingram, a guest attending the meeting discussed the following with the Board:*
- i. *What is the County Commissioner's role in approving or denying funding for education, etc. which he heard the Board discussing at the beginning of the meeting.*
  - ii. *The Board of Assessor's discussed with Mr. Ingram that the County Commissioner must approve spending for education, hiring or replacing appraisers or replacing vehicles; basically any costly expenses.*
  - iii. *Mr. Ingram questioned the status on a property in downtown Summerville that was known as The Percolator. Mr. Ingram asks the Board if they were in charge of the zoning if not who is.*
  - iv. *The Board of Assessor's informed Mr. Ingram that the Board is not in charge of zoning and this would be a matter for the City or the building inspector.*
  - v. *Mr. Ingram discussed with the Board that there are private drives paved by the County and this is an expense to taxpayers.*
  - vi. *The Board of Assessors informed Mr. Ingram that this would be an issue handled through the Commissioner of Roads & Revenue and he may want to contact the County Commissioner, Jason Winters to discuss his concerns.*
  - vii. *Mr. Ingram discussed the water project in the Gore-Subligna area and questioned if the Board had any knowledge of purchases of property with wells for the water and whose property was purchased for this project.*
  - viii. *Leonard Barrett, chief appraiser discussed with the Board and Mr. Ingram that this information may be obtained by researching the records of the Clerk of Courts office to see if the property has transferred and this would indicate a grantor and a grantee.*
  - ix. *The Board discussed the properties that need field workers out checking for homes in disrepair such as the area on Hwy. 114 toward Lyerly and the area past Taco Bell.*
    1. *Leonard discussed with the Board that it is standard field work to cover checking these properties and this has been in process pending the newest member to the Assessor's office being trained and receiving his certification.*
    2. *Also discussed was the need for a second field person and the replacement of a field work vehicle. Leonard discussed with the Board that the checking of run down, empty homes and properties has not been feasible with the work load and being short a field vehicle.*
    3. *Mr. Barker discussed with the Board and Leonard that he would assist in reporting addresses after locating properties that need to be checked.*
    4. *Ms. Crabtree discussed with the Board that she scouts properties while she's off hours and reports to the Assessor's staff any problem areas.*
    5. *Leonard expressed his appreciation to the Board and discussed that finding these properties would be a big help in getting the values corrected.*



- x. *The Board discussed keeping a log of when a vehicle is needed for field work for mobile homes, personal property research, timber research, covenant use research, sales data research, etc.*

k. Meeting adjourned – 10:45 a.m.

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

  
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