

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of April 17, 2013

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

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Regular Meeting called to order 9:08 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Kenny Ledford, Appraiser I - present

**I. APPOINTMENTS: The Board had no appointments.**

**OLD BUSINESS:**

**II. BOA Minutes:**

- a. Meeting Minutes April 10, 2013 – *Board members Mr. Barker and Mr. Richter approved and signed meeting minutes for April 10, 2013. Mr. Bohanon declined signing, commenting that he was not in attendance for the entire meeting.*

**I. BOA/Employee:**

- a. *Board members Mr. Richter and Mr. Bohanon received checks. Mrs. Crabtree's check was held due to the fact that she is attending school this week and did not attend the meeting.*

**II. 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**

*The Board acknowledged the status of Board of Equalization hearings.*

**III. Time Line: Sales study update presentation from Kenny Ledford, Appraiser I Field Representative set for meeting of April 17, 2013 on sales information as follows:**

*Kenny Ledford presented information on how the 2012 sale prices of homes compared to the 2012 tax values. The Board discussed with Mr. Ledford the comparisons and their indications related to the 2012 sale prices of homes and their tax values. The Board instructed that Leonard contact the Department of Revenue and inquire if "Bank Liquidation Sales" are still to be considered in the determination of "Market Value" for the purpose of estimating property tax values.*

FOR THE 2012 SALES STUDY, ALL SALES WERE DONE WITH AND WITHOUT BANK LIQUIDATIONS, ALSO THE SALES WERE SMALL ACREAGE WITH GRADES OF HOUSES BEING FROM 60-150. THESE WERE SALES THAT WERE VISITED BY THE FIELD REPRESENTATIVE.

1. FIRST ARE THE OVERALL SALES OF HOUSES GRADED FROM 60-150 WITH BANK LIQUIDATIONS.

- A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 60-150 IS 1621 SQ. FT.
- B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1621 SQ. FT IS \$58,029. ( OUR TOTAL FMV IS \$56,613 )
- C. AS YOU CAN SEE OUR FMV IS \$1,416 LESS THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED FROM 60-150 WITH BANK LIQUIDATIONS.

2. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 60-75 WITH BANK LIQUIDATIONS.

- A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 60-75 IS 1,009 SQ. FT.
- B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1,009 SQ. FT. IS \$30,171. ( OUR TOTAL FMV IS \$ 27,857 )
- C. AS YOU CAN SEE OUR FMV IS \$2,314 LESS THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED FROM 60-75 WITH BANK LIQUIDATIONS.

3. HOUSES THAT WERE SOLD IN 2012 GRADED AT 80 WITH BANK LIQUIDATIONS.

- A. THE AVERAGE SQ. FT. OF A HOUSE GRADED AT 80 IS 1720 SQ. FT.
- B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1720 SQ. FT IS \$37,255. ( OUR TOTAL FMV IS \$31,574 )
- C. AS YOU CAN SEE OUR FMV IS \$5,681 LESS THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED AT 80 WITH BANK LIQUIDATIONS.

4. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 90-95 WITH BANK LIQUIDATIONS.

- A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 90-95 IS 1892 SQ. FT.
- B. THE AVERAGE SALES PRICE FOR HOUSES AT 1892 SQ. FT. IS \$60,490. ( OUR TOTAL FMV IS \$62,910 )
- C. HERE OUR FMV IS \$2,420 GREATER THAN THE AVERAGE SALES PRICE OF HOUSE GRADED AT 90-95 WITH BANK LIQUIDATIONS.

5. HOUSES THAT WERE SOLD IN 2012 GRADED AT 100 WITH BANK LIQUIDATIONS.

- A. THE AVERAGE SQ. FT. OF A HOUSES GRADED AT 100 IS 1548 SQ. FT.
- B. THE AVERAGE SALES PRICE FOR HOUSES GRADED AT 100 IS \$68,004. ( OUR TOTAL FMV IS \$74,042 )
- C. HERE OUR TOTAL FMV IS \$6,038 GREATER THAN THE AVERAGE SALES PRICE OF A HOUSE GRADED AT 100 WITH BANK LIQUIDATIONS.

6. HOUSES THAT WERE SOLD IN 2012 GRADED AT 105 WITH BANK LIQUIDATIONS.

- A. THE AVERAGE SQ. FT. OF A HOUSE GRADED AT 105 IS 1654 SQ. FT.
- B. THE AVERAGE SALES PRICE FRO A HOUSE GRADED AT 105 IS \$81,051. ( OUR TOTAL FMV IS \$78,804 )
- C. HERE OUR TOTAL FMV IS \$2,247 LESS THAN THE AVERAGE SALES PRICE FRO A HOUSE GRADED AT 105 WITH BANK LIQUIDATIONS.

7. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 110-150 WITH BANK LIQUIDATIONS.

- A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 110-150 IS 2158 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE GRADED FROM 110-150 IS \$178,128. ( OUR TOTAL FMV IS \$143,864 )

C. HERE OUR TOTAL FMV IS \$34,264 LESS THAN THE AVERAGE SALES PRICE OF HOUSES GRADED FROM 110-150 WITH BANK LIQUIDATIONS. KL

FOR THE 2012 SALES STUDY, ALL SALES WERE DONE WITH AND WITHOUT BANK LIQUIDATIONS, ALSO THE SALES WERE SMALL ACREAGE WITH GRADES OF HOUSES BEING FROM 60-150. THESE WERE SALES THAT WERE VISITED BY THE FIELD REPRESENTATIVE.

1. FIRST ARE THE OVERALL SALES OF HOUSES GRADED FROM 60-150 WITHOUT BANK LIQUIDATIONS.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 60-150 IS 1598 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1598 SQ. FT IS \$57,220. ( OUR TOTAL FMV IS \$52,409 )

C. AS YOU CAN SEE OUR FMV IS \$4,811 LESS THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED FROM 60-150 WITHOUT BANK LIQUIDATIONS.

2. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 60-75 WITHOUT BANK LIQUIDATIONS.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 60-75 IS 1,113 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1,113 SQ. FT. IS \$32,788. ( OUR TOTAL FMV IS \$ 30,721 )

C. AS YOU CAN SEE OUR FMV IS \$2,067 LESS THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED FROM 60-75 WITHOUT BANK LIQUIDATIONS.

3. HOUSES THAT WERE SOLD IN 2012 GRADED AT 80 WITHOUT BANK LIQUIDATIONS.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED AT 80 IS 1914 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1914 SQ. FT IS \$39,370. ( OUR TOTAL FMV IS \$31,249 )

C. AS YOU CAN SEE OUR FMV IS \$8,121 LESS THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED AT 80 WITHOUT BANK LIQUIDATIONS.

4. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 90-95 WITHOUT BANK LIQUIDATIONS.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 90-95 IS 1661 SQ. FT.

B. THE AVERAGE SALES PRICE FOR HOUSES AT 1661 SQ. FT. IS \$55,366. ( OUR TOTAL FMV IS \$60,487 )

C. HERE OUR FMV IS \$5,121 GREATER THAN THE AVERAGE SALES PRICE OF HOUSE GRADED AT 90-95 WITHOUT BANK LIQUIDATIONS.

5. HOUSES THAT WERE SOLD IN 2012 GRADED AT 100 WITHOUT BANK LIQUIDATIONS.

A. THE AVERAGE SQ. FT. OF A HOUSES GRADED AT 100 IS 1474 SQ. FT.

B. THE AVERAGE SALES PRICE FOR HOUSES GRADED AT 100 IS \$65,961. ( OUR TOTAL FMV IS \$67,300 )

C. HERE OUR TOTAL FMV IS \$1,339 GREATER THAN THE AVERAGE SALES PRICE OF A HOUSE GRADED AT 100 WITHOUT BANK LIQUIDATIONS.

6. HOUSES THAT WERE SOLD IN 2012 GRADED AT 105 WITHOUT BANK LIQUIDATIONS.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED AT 105 IS 1713 SQ. FT.

B. THE AVERAGE SALES PRICE FRO A HOUSE GRADED AT 105 IS \$93,029. ( OUR TOTAL FMV IS \$83,388 )

C. HERE OUR TOTAL FMV IS \$9,641 LESS THAN THE AVERAGE SALES PRICE FRO A HOUSE GRADED AT 105 WITHOUT BANK LIQUIDATIONS.

7. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 110-150 WITH BANKOUT LIQUIDATIONS.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 110-150 IS 1898 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE GRADED FROM 110-150 IS \$139,084. ( OUR TOTAL FMV IS \$116,482 )

C. HERE OUR TOTAL FMV IS \$22,602 LESS THAN THE AVERAGE SALES PRICE OF HOUSES GRADED FROM 110-150 WITHOUT BANK LIQUIDATIONS. KL

IV. 2011 Pending Appeals: Appeals and Appeal Status:

a. 2011 Appeals taken: 233

Total appeals reviewed by the Board: 227

Processing: 4

Pending appeals: 4

2012 Appeals taken: 153
Total appeals reviewed Board: 50
Processing: 16
Pending appeals: 103

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 appeals.*

NEW BUSINESS:

V. Appeals 2011: No 2011 appeals prepared for the Board's review – *The Board acknowledged.*

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

VII. Covenants:

Map & Parcel: 33-2-A

Owner Name: TWIN MOUNTAIN PARTNERS, LLC

Tax Year: 2011

Contention: Easement Recorded DB595 PG 0155-0181 on December 28, 2011

Property should have received easement values for tax year 2012 and the property owner filed a refund request.

Determination:

- i. Copy of deed for easement indicates the property does in fact show easement recorded on December 28, 2011.
- ii. When easements began there were no codes to set values for easements so regular agricultural covenant codes were used to determine values per previous Board instructions.

- iii. The easement codes/covenant codes should have been entered in 2012 tax records according to the deed recorded December 28, 2011.
- iv. The property owner presented his recorded deed for easement and requested a refund due to the easement not being applied to his value in tax year 2012.
- v. Once the easement codes were entered into our tax records it was discovered that the county values we had in our records were actually lower than the state values according to the Department of Revenue table of conservation use land values.
- vi. This then increased the value from \$253,210 to \$279,005.

**Recommendation:** Requesting the Board of Assessor's instructions

Reviewer: Wanda A. Brown

From previous instructions from the Board -- Pending discussion between Leonard and Mark Prichett -- Requesting the Board acknowledge.

*The Board was informed that Leonard has not contacted Mr. Prichett and informed him of his options concerning covenants.*

**a. Map/Parcel: 67-10**

**Property Owner: Crane, Joyce G.**

**Tax Year: 2013**

**Contention:** Filing to renew covenant on 9.90 acres for agricultural and timber use property (see attached map)

**Determination:**

1. Application was filed on February 8, 2012 but was not due to renew until April 1, 2013
2. There was an estate transfer in tax year 2011 to Joyce Crane
3. A letter to the property requesting additional documentation was mailed in February, 2012
4. Ms. Crane responded by a phone call when she received the letter and said she would try to get her documentation together.
5. The Board of Assessor's instructed sending a second letter in August as a reminder that the documentation had not yet been received.
6. A second letter was sent on August 28, 2012 along with a copy of Georgia code pertaining to tracts under 10 acres.
7. This property does not adjoin a larger tract.

**Recommendation:** Send a final letter requesting documentation within 7 days of receipt of final letter or the Board of Assessors cannot approve according to O.C.G.A. 48-5-7.4.

Reviewer: Wanda A. Brown

*Motion made to send a letter informing the property owner that the Board action is to deny the covenant*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

**b. Map/Parcel: 15-91-A**

**Property Owner: Brown, Scotty**

**Tax Year: 2013**

**Contention:** Filing a new covenant on 10 acres for agricultural use property (see attached map)

**Determination:**

1. There was no recording fee paid when the application was submitted on September 7, 2012
2. A letter was mailed to the property owner on December 4, 2012 requesting payment of the \$12.00 recording fee.
3. Our office has not received a response and there is no record of the covenant recording fee being paid.

**Recommendation:** Send a final letter requesting payment of recording fee within 7 days of receipt of the final letter.

**Reviewer:** Wanda A. Brown

*Motion made to send a letter informing the property owner that the Board action is to deny the covenant*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

**VIII. Invoices & Informational Items:**

- a. **Computer Shop: Network Card:** Required for new server: Amount Due \$25.00 – Requesting the Board acknowledge and approve refunding Leonard Barrett, chief appraiser for the purchase of network card.
  - a. *All Board members present initialed the invoice approving reimbursement of purchase price.*

**IX. Mobile Home Appeals 2013:**

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

**ON HOLD**

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 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 3/27/2013.*

*The Board acknowledged this item is on hold.*

- b. Map & Parcel: 55-52-L08-A  
12x41 1969 Mobile Home of Unknown Make  
Appellant: Elliott, Emmett  
Tax Year: 2013

**ON HOLD**

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

- 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.*

*The Board acknowledged this item is on hold.*

**X. Personal Property:**

- a. Map & Parcel: 16 PP:IF 57

Owner Name: J P SMITH LUMBER COMPA  
Tax Year: 2013

Owner's Contention: Owner is requesting the value of Furniture/Fixtures/Machinery/Equipment be reduced to 40% of schedules to \$377,331.00 as shown on the completed Pro industry continues to struggle in this economy. As JP Smith has received this reduction in the past I am requesting a continuation of the reduction.

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

**Determination:** The Indicated Value on JP Smith's Business Personal Property return is \$943,327.00. The company is asking for a 40% reduction of this value (\$943,327.00 x 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.*

*The Board acknowledged this item is on hold.*

**XI. Additional Items:**

- a. Map/Parcel: LO2-37A  
Property Owner: Glass, Monroe  
Tax Year: 2011

*The Board received a letter from County Attorney Christopher Corbin concerning Mr. Glass's 2011 appeal. Mr. Corbin recommended, due to the cost of continuing an appeal, that the Board accept Mr. Glass's proposal of value for tax year 2011.*




*Mr. Bohanon made a motion that the Board accept the recommendation.*

*Mr. Barker and Mr. Bohanon voted in favor of the recommendation.*

*Mr. Richter did not express opinion.*

**XII. Meeting adjourned – 9:55 a.m.**

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

  
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