

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of April 24, 2013

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

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

- A. Leonard Barrett, Chief Appraiser – present
- B. Wanda Brown, Secretary - present
- C. Kenny Ledford, Appraiser I - present

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

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes April 17, 2013 – *The Board of Assessor's reviewed, approved and signed.*

I. **BOA/Employee:**

- a. *Board member, Ms. Crabtree received a check.*
- b. Budget Expenditure: March 31, 2013 report emailed to the Board – *The Board acknowledged and discussed.*
- c. Time Sheets PE: April 24, 2013 – *The Board of Assessor's reviewed, approved and signed.*

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**

*No updates submitted as of March 25, 2013 – The Board acknowledged.*

III. **Time Line:** Follow Up for meeting April 24, 2013 - Sales study update presentation from Kenny Ledford, Appraiser I Field Representative presented in meeting of April 17, 2013 on sales information.

- a. **FOR THE 2012 SALES STUDY, ALSO BROKE DOWN BY GRADES 60-80 IN DIS 1, 2,3 & 4. ALSO GRADES 85-100 IN OAK HILL SUB ALONG WITH DIS 1,2,3,4,5. ALSO GRADES 105-150 IN DIS. 1,2,3. ALL SALES WERE DONE WITH AND WITHOUT BANK LIQUIDATIONS, ALSO THE SALES WERE SMALL ACREAGE THAT WERE SALES VISITED BY THE FIELD REPRESENTATIVE.**

1. **FIRST ARE THE SALES OF HOUSES GRADED FROM 60-80 DISTRICT 1 CO WIDE.**

A.**THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 60-80 IN DIS. 1 IS 1216 SQ. FT.**

B. **THE AVERAGE SALES PRICE FOR A HOUSE AT 1216 SQ. FT IS \$30,575. ( OUR TOTAL FMV IS \$35,838 )**

C. AS YOU CAN SEE OUR FMV IS \$5,263 GREATER THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED FROM 60-80 IN DIS 1 CO. WIDE.

2. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 60-80 IN DISTRICT 2 .

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 60-80 IN DISTRICT 2 IS 1089 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1089 SQ. FT. IS \$27,166. ( OUR TOTAL FMV IS \$ 20,848 )

C. AS YOU CAN SEE OUR FMV IS \$6,318 LESS THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED FROM 60-80 IN DISTRICT 2.

3. HOUSES THAT WERE SOLD IN 2012 GRADED AT 60-80 IN DISTRICT 3.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED AT 60-80 IN DISTRICT 3 IS 1176 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1176 SQ. FT IS \$25,936. ( OUR TOTAL FMV IS \$30,686 )

C. AS YOU CAN SEE OUR FMV IS \$4,750 GREATER THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED AT 60-80 IN DISTRICT 3.

4. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 60-80 IN DISTRICT 4.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 60-80 IN DISTRICT 4 IS 1190 SQ. FT.

B. THE AVERAGE SALES PRICE FOR HOUSES AT 1190 SQ. FT. IS \$27,104. ( OUR TOTAL FMV IS \$26,863 )

C. HERE OUR FMV IS \$241.00 LESS THAN THE AVERAGE SALES PRICE OF HOUSE GRADED AT 60-80 IN DISTRICT 4.

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**b. FOR THE 2012 SALES STUDY, ALSO BROKE DOWN BY GRADES 60-80 IN DIS 1, 2,3 & 4. ALSO GRADES 85-100 IN OAK HILL SUB ALONG WITH DIS 1,2,3,4,5. ALSO GRADES 105-150 IN DIS. 1,2,3. ALL SALES WERE DONE WITH AND WITHOUT BANK LIQUIDATIONS, ALSO THE SALES WERE SMALL ACREAGE THAT WERE SALES VISITED BY THE FIELD REPRESENTATIVE.**

1. SALES OF HOUSES GRADED FROM 85-100 OAK HILL SUBDIVISION.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 85-100 IN OAK HILL SUB. IS 1145 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1145 SQ. FT IS \$46,740. ( OUR TOTAL FMV IS \$46,110 )

C. AS YOU CAN SEE OUR FMV IS \$630.00 LESS THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED FROM 85-100 IN OAK HILL SUB.

2. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 85-100 IN DISTRICT 1 CO. WIDE.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 85-100 IN DISTRICT 1 IS 1642 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1642 SQ. FT. IS \$63,406. ( OUR TOTAL FMV IS \$ 76,482 )

C. AS YOU CAN SEE OUR FMV IS \$13,076 GREATER THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED FROM 85-100 IN DISTRICT 1 CO WIDE.

3. HOUSES THAT WERE SOLD IN 2012 GRADED AT 85-100 IN DISTRICT 2.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED AT 85-100 IN DISTRICT 2 IS 1826 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1826 SQ. FT IS \$50,796. ( OUR TOTAL FMV IS \$52,415 )

C. AS YOU CAN SEE OUR FMV IS \$1,619 GREATER THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED AT 85-100 IN DISTRICT 2.

4. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 85-100 IN DISTRICT 3.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 85-100 IN DISTRICT 3 IS 1756 SQ. FT.

B. THE AVERAGE SALES PRICE FOR HOUSES AT 1756 SQ. FT. IS \$39,825. ( OUR TOTAL FMV IS \$44,480 )

C. HERE OUR FMV IS \$4,655 LESS THAN THE AVERAGE SALES PRICE OF HOUSE GRADED AT 85-100 IN DISTRICT 3.

4. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 85-100 IN DISTRICT 4.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 85-100 IN DISTRICT 4 IS 1165 SQ. FT.

B. THE AVERAGE SALES PRICE FOR HOUSES AT 1165 SQ. FT. IS \$28,226. ( OUR TOTAL FMV IS \$30,383 )

C. HERE OUR FMV IS \$2,157 GREATER THAN THE AVERAGE SALES PRICE OF HOUSE GRADED AT 85-100 IN DISTRICT 4.

4. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 85-100 IN DISTRICT 5.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 85-100 IN DISTRICT 5 IS 1325 SQ. FT.

B. THE AVERAGE SALES PRICE FOR HOUSES AT 1325 SQ. FT. IS \$56,430. ( OUR TOTAL FMV IS \$45,098 )

C. HERE OUR FMV IS \$11,332 LESS THAN THE AVERAGE SALES PRICE OF HOUSE GRADED AT 85-100 IN DISTRICT 5.

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**c. FOR THE 2012 SALES STUDY, ALSO BROKE DOWN BY GRADES 60-80 IN DIS 1, 2,3 & 4. ALSO GRADES 85-100 IN OAK HILL SUB ALONG WITH DIS 1,2,3,4,5. ALSO GRADES 105-150 IN DIS. 1,2,3. ALL SALES WERE DONE WITH AND WITHOUT BANK LIQUIDATIONS, ALSO THE SALES WERE SMALL ACREAGE THAT WERE SALES VISITED BY THE FIELD REPRESENTATIVE.**

1. SALES OF HOUSES GRADED FROM 105-150 DISTRICT 1 COUNTY WIDE.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 105-150 IN DISTRICT 1 IS 1833 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1833 SQ. FT IS \$113,434. ( OUR TOTAL FMV IS \$107,462 )

C. AS YOU CAN SEE OUR FMV IS \$5,972 LESS THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED FROM 105-150 IN DISTRICT 1.

2. HOUSES THAT WERE SOLD IN 2012 GRADED FROM 105-150 IN DISTRICT 2.

A. THE AVERAGE SQ. FT. OF A HOUSE GRADED FROM 105-150 IN DISTRICT 2 IS 1995 SQ. FT.

B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1995 SQ. FT. IS \$230,683. ( OUR TOTAL FMV IS \$ 142,776 )

C. AS YOU CAN SEE OUR FMV IS \$87,907 LESS THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED FROM 105-150 IN DISTRICT 2.

3. HOUSES THAT WERE SOLD IN 2012 GRADED AT 105-150 IN DISTRICT 3.

- A. THE AVERAGE SQ. FT. OF A HOUSE GRADED AT 105-150 IN DISTRICT 3 IS 1830 SQ. FT.  
 B. THE AVERAGE SALES PRICE FOR A HOUSE AT 1830 SQ. FT IS \$74,051. ( OUR TOTAL FMV IS \$80,099 )  
 C. AS YOU CAN SEE OUR FMV IS \$6,048 GREATER THAN THE AVERAGE SALES PRICE FOR HOUSES GRADED AT 105-150 IN DISTRICT 3.

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*The Board instructed Kenny to obtain values less the bank sales and foreclosures.  
 Motion was made to accept Leonard's recommendation to allow modification to Telnet Pro software for a batch mode to include the economic factor.*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

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

<b>2012 Appeals taken: 153</b> Total appeals reviewed Board: 50 Processing: 16 Pending appeals: 103
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Weekly updates and daily status kept for the 2011 and 2012 appeal logs: *Wanda A. Brown*

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:  
 a. 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

Additional updates for agenda item under New Business, No. 9, Covenants  
Page 4 on the agenda

**MAP/PARCEL: 33-2-A**

**Property Owner: Twin Mountain Partners, LLC (contact person – Mark Pritchett)**

**Tax Year: 2012 & 2013**

**Contention:** Refund requested for tax year 2012 due to assessor's records for 2012 not reflecting the recorded covenant easement.

**Determination:**

1. Once the easement was entered into our records the value increased due to the state values being higher
2. The discussions between Mark, Leonard and Wanda lead to the following:
  - a. No covenant was filed in our office for 2012 and there was no PT-61 when the deed came through to indicate there was an easement filed on the property
  - b. No return was filed by the property owner to indicate there was an easement filed on the property.
  - c. There would be no supporting documentation to apply easement codes for tax year 2012
  - d. There would be no support for a refund  
*(see recommendation number 1 pertaining first contention and determination)*

**Contention 2: Tax Year: 2013 -** Property owner filed forest land covenant applications for 2013 to prevent further issues being like tax year 2012.

**Determination 2: Tax Year 2013**

1. The Board instructed Leonard to contact the property owner to discuss all his options pertaining to the different covenants and easements.
2. The property owner was sent a preferential assessment application along with information and correspondence between Leonard Barrett, chief appraiser and Mark Pritchett, contact person for Twin Mountain Partners, LLC

**Recommendation:**

1. Requesting the Board leave the value as is for tax year 2012 and deny the refund based on above determinations.

*The Board instructed giving the property owner the opportunity to file for preferential assessment once he has received his assessment notice for tax year 2013.*

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

**b. 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 less than 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

*Note: In last week's meeting the covenant was signed denied by the Board, however in the minutes by the chief appraiser, there was a motion to accept the recommendation to send a final letter giving the property a last chance to resolve this issue.*

*The Board reconfirmed the motion to send the property owner a letter of denial for covenant*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

**c. 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 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

*Note: In last week's meeting the covenant was signed denied by the Board, however in the minutes by the chief appraiser, there was a motion to accept the recommendation to send a final letter giving the property a last chance to resolve this issue.*

*The Board reconfirmed the motion to send the property owner a letter of denial for covenant*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

*The Board made a motion to approve items d-h accepting the covenants for 2013*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

**d. Map/Parcel: 28-31-L12**

**Property Owner: CEDBPP, LLC (Jerry and Annamarie Braden)**

**Tax Year: 2013**

**Contention: Filing a continuation covenant on 191.61 acres for agricultural and timber use property (see attached map)**

**Recommendation:** Requesting the Board sign the application approving the continuation of covenant. - **APPROVED**

**Reviewer:** Wanda A. Brown

**e. Map/Parcel: 58-22**

**Property Owner:** LAC, INC. (Clinton Agnew)

**Tax Year:** 2013

**Contention:** Filing a new covenant on 105 acres for agricultural and timber use property (see attached map)

**Recommendation:** Requesting the Board review, approve and sign - **APPROVED**

**Reviewer:** Wanda A. Brown

**f. Map/Parcel: 26-1-Q**

**Property Owner:** Cooper, Wayne R & Essie

**Tax Year:** 2013

**Contention:** Filing a new covenant on 24.42 acres for agricultural use property (see attached map)

**Recommendation:** Requesting the Board review, approve and sign - **APPROVED**

**Reviewer:** Wanda A. Brown

**g. Map/Parcel: 26-1-W**

**Property Owner:** Cooper, Wayne R

**Tax Year:** 2013

**Contention:** Filing a new covenant on 135.79 acres for agricultural use property (see attached map)

**Recommendation:** Requesting the Board review, approve and sign - **APPROVED**

**Reviewer:** Wanda A. Brown

**h. Map/Parcel: 22-2-T22**

**Property Owner:** Langley, Donald

**Tax Year:** 2013

**Contention:** Filing to renew covenant on 60.77 acres for timber use property (see attached map)

**Recommendation:** Requesting the Board review, approve and sign - **APPROVED**

**Reviewer:** Wanda A. Brown

**VIII. Invoices & Informational Items:**

**a. Postage Stamps:** Ordered six rolls: Amount \$276.00 – The receipt and invoice shows an overall total of \$288.35 with department 10 listed for postage stamps in the amount due of \$276.00 and department 11 with several other items totaling \$12.35. *The Board of Assessor's acknowledged and agreed on the payment of \$276.00 that was just for postage stamps under department 10 on the invoice. The remaining \$12.35 under department 11 should go to that department. The Board instructed contacting the Commissioner's office and inquiring about the other department being listed on an invoice that came to the Assessor's office.*

**b. Computer Technician:** GSI Invoice #9413 - Replaced system \$600 – Mileage for Tech \$200 – Travel Time \$280 – System Installation \$986 – Motel \$120 – Meats \$14 – Total \$2,200.00 due

*a. Motion to approve payment of 1 half (\$1,100) of the total amount due for the GSI invoice*

*b. Motion: Mr. Bohanon*

*c. Second: Mr. Richter*

*d. Vote: all in favor*

- c. **Copier/Printer Contract** – RJ Young – Invoice #246018: Invoice Date 4/18/2013 – Amount Due \$252.00 – *The Board of Assessor's reviewed, approved and signed.*

**IX. Mobile Home Appeals 2013:**

- a. Map & Parcel: 55-52-L08-A

**10x36 1959 Mobile Home of Unknown Make/Model**

**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.*

- b. Map & Parcel: 55-52-L08-A

**12x41 1969 Mobile Home of Unknown Make/Model**

**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 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.*

**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

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



schedules to \$377,331.00 as shown on the completed Property Tax Return for this year. The sawmill 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.

**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 ( $\$943,327.00 \times 40\% = \$377,331.00$ ) 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.*

*Cindy is waiting for a response from the property owner with further documentation – The Board acknowledged.*

**XI. Additional Items:**

- a. Mr. Richter informed the Board before the meeting began that he would have to leave the meeting for an appointment around 10 a.m. – Mr. Richter excused himself from the meeting at 10:05 a.m.
- b. Mr. Barker, chairman asked if anyone had anything further to discuss in the meeting – All attending responded that they had nothing further.
- c. Mr. Barker shared information about an old house built in 1836 and whether it was salvageable. Mr. Barker also informed the Board that the Trail of Tears" markers have been approved to go up in the county.

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

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

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