

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 8, 2013

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

Regular Meeting called to order 9:06 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Wanda Brown, Secretary - present

1. **APPOINTMENTS:** *The Board has no appointments at this time.*

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes May 1, 2013 – *The Board reviewed, approved and signed.*

I. **BOA/Employee:**

- a. **Time Sheets PE 5/08/2013:** *The Board reviewed, approved and signed.*
- b. Board members received their copy of Georgia Property Tax News.

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:**

I. **Total transfers - 546**

- a. 221 were transactions with no consideration (gifts, quit-claims, etc – transactions on which no transfer tax was levied).
- b. 325 transactions remain and of these:
 - i. 88 were bank transactions.
 - 1. 13 Foreclosures.
 - 2. 14 Bank to Bank transactions.
 - 3. 61 Bank liquidations.
 - ii. 63 were transactions such as tax sales, multiple property sales, estate sales and family transactions.
 - iii. 7 had questionable considerations such as \$1 or \$10.
 - iv. 167 were transactions that appear to be bona fide arms length transactions.
- c. 222 transactions were utilized in estimating approximate ratios and values for tax year 2012 digest.
 - i. 167 bona fide arms length transactions.
 - ii. 55 bank liquidation transactions.

II. Percentage breakdown of transactions used:

- a. 222 transactions represent 1.53% of Chattooga's approximate parcel count (14,450). These sales have a ratio of **0.4627**.
- b. 88 bank transactions represent 39.63% of the 222 transactions used.
- c. 167 bona fide arms length transactions represent 72.22% of the 222 transactions used. These sales have a median ratio of **0.40**.

III. Sales by property class.

a. Residential total.

- i. **205** sales fall into the residential category including bank liquidation sales.
 1. These sales have bank sales included but do not include bank to bank, family, foreclosure, tax sale, government or any other transaction included. The median ratio is **0.4661**.
- ii. **150** sales fall into the residential category not including bank liquidation sales.
 1. These sales do not have bank sales or any other type bank, family, foreclosure, tax sale or governmental transaction. The median ratio is **0.4002**.

b. Residential unimproved.

- i. **47** sales fall into the residential unimproved category including bank liquidation sales.
 1. These sales have bank sales included but do not include bank to bank, family, foreclosure, tax sale, government or any other transaction included. The median ratio is **0.3886**.
- ii. **42** sales fall into the residential unimproved category not including bank liquidation sales.
 1. These sales do not have bank sales or any other type bank, family, foreclosure, tax sale or governmental transaction. The median ratio is **0.4002**.

c. Residential improved.

- i. **113** sales fall into the residential improved category including bank liquidation sales.
 1. These sales have bank sales included but do not include bank to bank, family, foreclosure, tax sale, government or any other transaction included. The median ratio is **0.4858**.
- ii. **77** sales fall into the residential improved category not including bank liquidation sales.
 1. These sales do not have bank sales or any other type bank, family, foreclosure, tax sale or governmental transaction. The median ratio is **0.3918**.

d. Commercial.

- i. **12** transactions fall into the commercial category.
 1. 1 transaction was a foreclosure.
 2. 1 transaction was a vacant tract.
 3. 10 transactions were improved commercial properties.
- ii. **1** sale falls into the commercial unimproved category.
 1. This sale is not a bank liquidation sale and has a ratio of **0.078**. This property is now improved. Also, one sale is insufficient data on commercial unimproved properties.
- iii. **10** sales fall into the commercial improved category.
 1. These sales do not have bank sales or any other type bank, family, foreclosure, tax sale or governmental transaction. The median ratio is **0.2856**. As many as 4 of these sales may have personal property included

in the sale which was not indicated on the pt61 (real estate transfer tax form).

- iv. 6 sales falling into the commercial improved category (not having personal property involved) and not including bank liquidations or any other type bank, family, foreclosure, tax sale or governmental transaction. These sales have a median ratio of **0.5105**.

e. Agricultural.

- i. 7 transactions fall into the agricultural category.
 - 1. 1 transaction was a foreclosure.
 - 2. There was no other bank transactions, family transactions etc.
 - 3. The other 6 transactions were unimproved transactions with a median ratio of 0.3693.

f. Industrial.

- i. 1 transaction of industrial property.
 - 1. There was no industrial property sale in the year 2012.

IV. Summary.

- a. The assessment ratio for Georgia per O.C.G.A. 48-5-7 is 40% of fair market value.
- b. The data above indicates market value (40%) being near the assessment level for most classes of property.
- c. The data related to Industrial property is insufficient.

V. Recommendation for adjustment of assessment levels to 40% of market value as required by O.C.G.G. 48-5-7:

- a. All property classes (residential, commercial, agricultural and industrial):
 - i. Leave assessment level unchanged for unimproved and improved property for tax year 2013.

VI. Data attached

- a. Summary of sales data with and without bank sales.

Reviewer's Signature: Leonard Barrett Date: 04/16/2012

Requesting the Board of Assessor's review, approve and sign accepting the recommendations presented by Leonard Barrett, chief appraiser.

- 1. Mr. Bohanon questioned the figures on bank transactions not being accurate.
- 2. Mr. Bohanon and Ms. Crabtree discussed with the Board their concerns about the medium grade houses being valued too low in some categories.
- 3. Mr. Barker recommends taking the categories that are out of line more than 10% and adjusting to see how this will affect the digest particularly in the categories for mid-grade homes.
- 4. Leonard Barrett, chief appraiser will return this item to next week's agenda with further detail as instructed by the Board of Assessors.

IV. Pending Appeals and Appeal Status:

- a. **2011 Appeals taken: 233**
 - Total appeals reviewed by the Board: 230
 - Processing: 3
 - Pending appeals: 3

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.

NEW BUSINESS:

V. Appeals

- a. 2011: No 2011 appeals prepared for the Board's review – *acknowledged*
- b. 2012: No 2012 appeals prepared for the Board's review – *acknowledged*

VI. **Homesteads:** There are 24 applications pending further research and verification. There are 23 applications pending income documentation. The remaining 205 applications have been processed and the exemptions entered into tax records – *The Board acknowledged.*

VII. Invoices and Information Items:

- a. **Tax Assessor's Website:** Qpublic Invoice: #19091, Invoice Date: 4/30/2013, Amount Due: \$625.00 - *The Board of Assessor's reviewed, approved and signed.*
- b. **Mohawk:** Informational item pertaining to Mohawk Stock rising – *The Board reviewed and acknowledged.*
- c. **Conservation Use Property and Forest Land Protection:** Changes in tables – Proposed 2013 Regulation for the Board to review – *The Board reviewed and acknowledged.*

VIII. Mobile Home Appeals 2013:

- a. **Map & Parcel:** 39C-6

A 14x56 Horton Manufactured Home

Owner Name: GARRISON, EVERETT WAYNE

Tax Year: 2013

Owner's Contention: YEAR MODEL ON HOME IS IN ERROR

Determination:

Home has been listed as an unknown make & model with an estimated year built of 1998.

1. Per Certificate of Title Bond Affidavit, home is Horton, year model 1993.
2. Correction of year will result in a depreciation increase of 8% and a value reduction of (FMV) \$ 1,380.

Recommendations:

Correct 2013 bill # 2246 to reflect correction in make, model, and year.

1. Adjust 2013 FMV to \$ 7,146
2. Corrections were made in Future Year XXXXs in early March 2013

Reviewer: Roger Jones Date: April 2, 2013

Motion to accept recommendations:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: 3 vote yes, 1 abstained

- b. **Map & Parcel:** 13-17A

Appellant: TUCKER, JOSEPH LEE

Tax Year: 2012

Appellant's Contention: DENIAL OF HOMESTEAD

Determination:

1. Appellant applied for a standard \$ 2,000 homestead exemption 03/13/2012.
2. Homestead exemption was not applied for 2012
 - a) Residence is a 27x76 2000 Chandeaur Manufactured Home.
 - b) Since Homestead was not applied, this Manufactured Home was billed separately from the real estate for 2012

3. The amount due on 2012 Manufactured Home bill 002499 (the Chandeaur) was voided on the same date the application for homestead was filed (03/13/2012).
 - a) Per the Tax Commissioner's Office, no tax was collected on Manufactured Home bill 002499.
 - b) Real estate bill # 0013029 is outstanding as of this date.
4. Since the Homestead was not applied in 2012, the 27x76 Chandeaur was billed on the Manufactured Home digest again in 2013.

Recommendations:

1. Void the 2013 Manufactured Home bill on this account (002503).
2. Correct 2012 real estate bill 013029 to add the 2012 value of the Manufactured Home and apply a \$ 2,000 Homestead Exemption.

Reviewer: Roger Jones

Motion to accept recommendations:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

c. Map & Parcel: 41-41-TR9

A 1988 274x44 Crimson Manufactured Home

Owner Name: McDonald, Ralph (deceased) represented by Mrs. McDonald

Tax Year: 2013

Owner's Contention: CONTENDS HOME IS NOT WORTH \$ 16,000.

Determination:

1. This account has been on tax records since 1997: there are no past due taxes accruing to this account.
2. Home is listed as a Grade 7, at 37% physical condition for tax year 2013.
 - a. Mrs. McDonald reports that both the kitchen floor and bathroom floors need replacing.
 - b. Reports several hundred dollars in repair work has been done over the last several years.
3. 2013 Value per county's schedule is \$ 16,652.
 - a. Floor Value = \$ 13,187
 - b. Value of Additional Features = \$ 3,465
4. NADA lists the following comparative values.
 - a. For a 1988 28x44 Crimson Manufactured Home by Crimson Industries:
 - Floor value of Home = \$ 8,186
 - Value of Additional Features = \$ 2,045
(House Style Roofing / House Style Siding / 3-Ton AC)
 - Total Value of Home = \$10,231
 - b. For a 1988 model 27x44 Home – Standard Quality – in Fair Condition
 - Floor value of Home = \$ 7,411
 - Value of Additional Features = \$ 2,045
(House Style Roofing / House Style Siding / 3-Ton AC)
 - Total Value of Home = \$ 9,456
5. NADA schedule may indicate that home is over-graded.
6. Field Inspection of 03/28/2013 may indicate that this 25 year old Home has deteriorated more than is allowed for in the standard depreciation table for a Grade 7 manufactured home.

Recommendations:

1. Adjust Home quality grade to 9.
 - a. Cost New will adjust to \$ 26,136
 - b. For a Grade 9 Home, the depreciation schedule will automatically adjust to 27% for tax year 2013.

- c. Floor value then adjusts to \$ 7,057.
2. Leave the "Additional Features" at a total of \$ 3,465.
3. 2013 total value of Home adjusts to \$ 10,523.

Reviewer: Roger Jones

Motion to accept recommendations:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

d. Map & Parcel: 64-100-9
 A 1987 14x66 Peach State Home
Owner Name: ALEXANDER, GLENN & TAMMY
Tax Year: 2013

Owner's Contention: CONTENDS HOME WAS TRANSFERRED TO NATHAN DUNN FOR 2013 – REQUESTING THAT TAX ACCOUNT BE CHANGED TO THAT NAME.

Determination:

1. This account has been listed in the names of Glenn and Tammy Alexander since the 2008 tax year; the account has no outstanding tax amounts.
2. During this time frame, all tax office correspondence has gone "care of" Tammy Alexander.
3. Home was set at a value of \$ 500 (salvage) for tax year 2012.
4. Home is located on property received by Nathan Dunn from Tammy Lynn Alexander on 03/09/2012 [DB 597 PG 302].
5. Filed Inspections of 12/12/2011 and 03/21/2013 confirm Home condition and that it is still located on this parcel.
6. The Home's title was transferred to Tammy Lynn Jackson on 02/16/2012.
7. Checking with the Georgia Dept of Driver Services (01/29/2013 & 03/26/2013) the title remains in the name of Tammy Lynn Jackson.

Recommendations:

1. Transfer account to Tammy Lynn Jackson care of Nathan Dunn pending title change
2. This transfer was made in Future Year XXXXs on 03/26/2013, pending Board approval.

Reviewer: Roger Jones

Motion to accept recommendations:

Motion: Ms. Crabtree

Second: Mr. Bohanon

Vote: all in favor

e. Map & Parcel: 66-4C
 A 1982 14x56 Prestige Manufactured Home
Owner Name: BROOME, HOYT RICKY LYNN
Tax Year: 2012 - 2013

Owner's Contention: MOBILE HOME DEMOLISHED PRIOR TO 2012

Determination:

1. Account exists in this name going back to tax year 2007
2. Manufactured Home bills for 2012 & 2013 are outstanding
3. Field Visit of 03/22/2013 confirms that Home is no longer located on this parcel
4. However, Home is evident on 2012 satellite imagery, indicating that home was there 01/01/2012.

Recommendations:

1. Void 2013 tax bill # 000259

2. Void 2012 tax bill # 000257
3. Home was deleted from the tax records in Future Year XXXXs on 03/25/2013.

Reviewer: Roger Jones

Motion to accept recommendations:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

f. Map & Parcel: 55A-34A
A 1974 124x48 New Moon by Redman Homes

Owner Name: Speights, Richard

Tax Year: 2013

Owner's Contention: HOME IS NOT LIVEABLE

Determination:

1. Field Visit of 03/01/2013 confirmed the following:
 - a. Home is not livable
 - b. Exterior siding is removed from approximately 40% of Home.
 - c. Windows are broken with holes in the exterior wall.
 - d. Floor is deteriorated to the point that appraiser was afraid to walk on it.
 - e. Interior is exposed to the elements.
2. Home does not appear to be useable as storage.

Recommendations: Adjust Home to -0- value.

Reviewer: Roger Jones

Motion to apply \$500 sound value:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

g. Map & Parcel: 48-72 Lot 22
1986 Coachmen/Chevrolet Motor Home

Name of Record: Brooks, Jimmie Louise

Tax Year: 2013

Contention: Add Motor Home used as dwelling to 2013 Manufactured Home Digest

Determination:

1. Motor Home occupies lot 22 of the Elder Trailer Park; Field Inspection took place 02/13/2013
2. Larry Schlachter (manager of MHP) confirms Motor Home on property prior to 01/01/2013.
3. Motor Home tax is expired per the Georgia Department of Driver Services; neither was Home included in 2013 Manufactured Home digest.
4. Valuation of this Motor Home per Dept of Driver Services report (for tag/tax purposes) is \$ 5,000.

Recommendations:

1. Add Motor Home to the 2013 Manufactured Home Digest at an FMV of \$ 5,000 per the State of Georgia's Motor Home pricing guide.
2. Home was added to the Manufactured Home tax records in Future Year XXXX on 02/14/2013.

Reviewer: Roger Jones

Motion to accept recommendations:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

h. Map & Parcel: 2-36 A 1973 12x56 Frontier MH by Commodore
Owner Name: PHILLIPS, JAMES M
Tax Year: 2013

Owner's Contention: MOBILE HOME IS OVER-VALUED

"The only value is would have would be salvage scrape metal should you be able to find someone who wanted to scrap it out. What its value for that would be, I would think, perhaps a few hundred dollars."

Determination:

1. The 2013 appraisal on this Home is \$ 4,582:
 - a) \$ 1,935 for the Manufactured Home
 - b) \$ 1,997 for an 8x39 screened porch
 - c) \$ 410 for an 8x20 open porch
 - d) \$ 240 for a fireplace
2. Per field inspection of 02/11/2013 Home appears to be in livable condition.
3. The NADA 2013 Manufactured Homes Schedule provide the following comparative values:
 - a) \$ 2,371 for a 1973 Frontier by Commodore, 12x56 in "Fair" condition
 - b) \$ 2,038 for a standard quality 1973 12x56 Manufactured Home in "Fair" condition.
 - c) Porches would add approximately \$ 4,850 to each NADA estimate.
4. Home appears to be vacant, however Appellant maintains that this is his primary residence.
 - a) BoA approved maintaining Homestead exemption on this property 08/01/2012.
 - b) Hendry County Property Appraiser (LaBelle, FL) lists a "James M Phillips" receiving a "senior" homestead exemption there.
 - c) The location address of the Florida property is the mailing address Mr. Phillips has requested we use for his Chattooga County property.

Recommendations:

1. Maintain Home value at \$ 4,582 for tax year 2013.
2. Certify to the County Board of Equalization for review
3. Remove Homestead Exemption from account for 2013.

Reviewer: Roger Jones

Motion to accept recommendations:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

i. Map & Parcel: 64-100-9
Owner Name: DUNN, NATHAN
Tax Year: 2013

Owner's Contention: ERROR IN MH BILLING FOR 2013

Determination:

1. Mr. Dunn applied for a \$ 2,000 Homestead Exemption on 03/19/2012
2. Mr. Dunn did not qualify for an exemption in 2012; BoA approved exemption for 2013.
3. After the creation of tax year 2012 the homestead exemption was applied to the real estate (in future year XXXX), but manufactured home was left on the manufactured home digest in error
4. This resulted in Mr. Dunn receiving a 2013 bill on the home in the amount of \$22.74; amount due should have been -0- .

Recommendations:

1. Void amount due on 2013 Manufactured Home bill 000693.
2. Corrections made in Future Year XXXXs on 03/19/2013

Reviewer: Roger Jones

Motion to accept recommendations:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

j. 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:

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

Motion to accept recommendations:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

k. Map & 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

Motion to accept recommendations:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

IX. 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 Personal Property 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 ($\$943,327.00 \times 40\% = \$377,331.00$) 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 – *acknowledged.*

X. Refunds:

a. **Map/Parcel: L02-37A**

Property Owner: Glass, Edward Monroe

Tax Year: 2011

Settlement of appeal per Board minutes 4/17/2013

Requesting the Board review and sign refund form – The Board approved and signed.

XI. Addendum:

- a. Leonard Barrett, chief appraiser discussed the timeline status pertaining to homesteads, covenants, personal property and field work – *The Board acknowledged.*

XII. Meeting adjourned - 10:45 a.m.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter






