

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of May 15, 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 9:05 a.m.

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

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

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes May 8, 2013 – *The Board of Assessor's reviewed, approved and signed.*

I. **BOA/Employee:**

- a. **Board members received checks.**
- b. **Budget Expenditure:** April 2013 report emailed to the Board of Assessor's May 13, 2013 – *The Board acknowledged and discussed that the Assessor's office should be around 33% to be within budget this quarter. According to expenditure report due to computer tech services the Assessor's budget is around 38% for this quarter.*

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:** Adjustment of assessment levels:

Re: 2012 residential sales studies.

Dear Board Members,

Please find following findings on your information request made during your meeting of 05/08/2013 concerning residential sales ratio studies presented during your meeting of 05/01/2013.

Grade 105 and up in market area one.

- 1. In this market area the recommendation was to increase the house values approximately 14%. The results are as follows:
  - a. There are a total of 1631 homes in the whole county in the grade range. 1306 are in market area 1.
  - b. The average house value of those homes in market area one increased from \$103,432 to \$117,912.

- c. The average increase is \$14,480.
- d. The tax increase on \$14,480 is approx. \$152 ( $14,480 \times 0.40 = 5792 \times 0.026234 = \$151.94$ ).
- e. These houses increased from a total value of \$135,082,159 to \$153,993,661.
- f. The total house value increase for the 105 plus grade is \$ 18,911,502.
- g. This increase represents approximately 1.4% of the 2012 gross digest ( $\$18,911,502 / \$1,329,114,485 = .014$ ).
- h. The approximate total revenue increase based on the 2012 mill rate is \$198,449.74 ( $\$18,911,502 \times 0.40 = \$7,564,600 \times 0.026234 = \$198,449.74$ ).

#### Grade 80 & less Tax Dist 3.

- 1. In this market area the recommendation was to decrease the house values approximately 24%.  
The results are as follows:

- a. There are a total of 2824 homes in the whole county in the grade range. 342 are in market area 3.
- b. The average house value of those homes in market area three decreased from \$21,126 to \$16,055.
- c. The average decrease is \$5,070.
- d. The tax decrease on \$5,070 is approx. \$152 ( $5,070 \times 0.40 = 2028 \times 0.014415 = \$29.23$ ).
- e. These houses decreased from a total value of \$7,224,933 to \$5,490,949.
- f. The total house value decrease for the 80 and less is \$ 1,733,984.
- g. This decrease represents approximately 0.13% of the 2012 gross digest ( $\$1,733,984 / \$1,329,114,485 = 0.0013$ ).
- h. The approximate total revenue decrease based on the 2012 mill rate is \$9,998.15 ( $\$1,733,984 \times 0.40 = \$693,593 \times 0.014415 = \$9,998.15$ ).

#### Grade 80 & less Tax Dist 2.

- 1. In this market area the recommendation was to increase the house values approximately 15%.  
The results are as follows:

- a. There are a total of 2824 homes in the whole county in the grade range. 590 are in market area 2.
- b. The average house value of those homes in market area two increased from \$18,170 to \$20,896.
- c. The average increase is \$2,726.
- d. The tax increase on \$2,726 is approx. \$31.53 ( $2,726 \times 0.40 = 1090 \times 0.028915 = \$31.53$ ).
- e. These houses increased from a total value of \$10,720,396 to \$12,328,455.
- f. The total house value increase for the grade 80 and less is \$ 1,608,059.
- g. This increase represents approximately 0.12% of the 2012 gross digest ( $\$1,608,059 / \$1,329,114,485 = 0.0012$ ).
- h. The approximate total revenue increase based on the 2012 mill rate is \$ (\$1,608,059  $\times 0.40 = \$643,223 \times 0.028915 = \$18,598.81$ ).

#### TOTAL Recommended Grade changes for all Tax Districts.

- 1. The recommendation was to increase the house values approximately 14% on Grade 105 and up in Tax District 1, 15% on Grade 80 and less in Tax District 2 and decrease house values 24% on Grade 80 and less in Tax District 3. All other Grades in all Tax Districts are to remain unchanged.

The results are as follows:

- a. There are a total of 8092 homes in the whole county in all grade ranges.
- b. The average house value increase for the whole county increased from \$48,735 to \$51,056.
- c. The average increase is \$2,321.
- d. The tax increase on \$2,321 is approx. \$24.35 ( $2,321 \times 0.40 = 928 \times 0.026234 = \$24.35$ ).
- e. The total value of all houses increased from a total value of \$394,363,040 to \$413,148,618.

- f. The total house value increase for all grades is \$ 18,785,578.
- g. This increase represents approximately 1.41% of the 2012 gross digest (\$18,785,578 / \$1,329,114,485 = 0.0141).

Leonard Barrett  
05/13/2013

*Leonard Barrett, chief appraiser presented his report of adjustment of assessment levels – The Board discussed attending CAVEAT before making a decision about assessment levels and instructed Leonard to return this item to the agenda May 29, 2013.*

**IV. Pending Appeals and Appeal Status:**

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

<b>2012 Appeals taken: 154</b> Total appeals reviewed Board: 51 Processing: 17 <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*  
*Requesting the Board acknowledge.*

**NEW BUSINESS:**

**V. Appeals 2011:**

- a. **Map & Parcel: 00044-00000-006-000**

**Owner Name: Kerkinbo II LLC**

**Tax Year: 2011**

**Owner's Contention:** Owner contends that based on values for 1-1-11. The current market should be \$46,400

**Determination:** After comparing the subject property to three parcels around the county and two neighboring properties Chad has determined that the FMV of the subject property is in line with all other comparable properties. The average price per acre for all comparables is \$1,044 and our subject property is valued at \$1,047 per acre.

**Recommendations:** Chad recommends leaving the FMV value of the subject property as is. This property according to a comparable study is where it should be.

Continued from item 7 (a) – Leonard followed up with value per acre and sales review.

**Map & Parcel: 44-06**

**Owner Name: Kerkinbo II LLC**

**Tax Year: 2011**

**Owner's Contention:** Owner contends that based on values for 01/01/2011, the current market should be \$46,400.

**Determination:**

1. The subject property is not valued out of line with comparable properties.
  - a. Chad's study indicates the subject property is valued at \$1,047 per acre. Similar properties are valued in a range from \$814 to \$1,348 per acre.
2. The subject property is not valued out of line with neighboring properties.
  - a. Chad's study indicates the subject property is valued at \$1,047 while neighboring properties are valued at \$1,043 and \$1,047 per acre.
3. The subject property is not valued out of line with the sales of similar properties.
  - a. 7 sales of similar property from 2009 through 2012 indicate a range of sale price per acre from \$914 to 1,428.
4. The subject property is not valued greater than its 2006 purchase price of \$62,550 as indicated by the real estate transfer tax paid to Chattooga County (see PT-61 form for deed book 498 page 750).

**Conclusion:**

1. The subject property is not valued in excess of market value.
2. The subject property is not valued inequitable with similar properties.

**Recommendations:**

- a. Leave subject property valued as originally notified for tax year 2011 at \$60,726.

Reviewer's Signature: Leonard Barrett Date: 05/14/2013

*Motion to accept recommendation*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

- b. **Map & Parcel: L01-22**  
**Owner Name: RAGLAND, RANDY**  
**Tax Year: 2011**

**Owner's Contention:** "I feel the value is too high considering the age and shape of the building. They are valued almost as much per unit as my newer units in Summerville and the downstairs units don't even have central heat and air."

**Determination:**

1. Per an earlier review, the subject is valued lower per unit than newer rental property (see review dated August 28<sup>th</sup>, 2012 by Roger Jones.
2. Subject property is an older building. It is recorded as having been built in 1910. It is recorded with a grade of 100, a physical condition of 70%, 2,367 square feet of heated area and an overall average tax value of \$22.34 per square foot ( $\$52,886 / 2367 = \$22.34$ ).
3. All county tax records were searched for similar buildings. The ranges set for the search was age 1865 to 1920, grade 95 to 105, size 1500 to 4000 square feet on tracts in size of 4 acres or less. The results of the search produced 60 properties. These 60 properties had:
  - a. Average grade = 100
  - b. Average year built = 1900
  - c. Average size = 2001 sq feet
  - d. Average val/sq ft = \$35.92
  - e. Average value = 70,825.
  - f. Average val/sq ft for those (36) located in Lyerly, Menlo and Trion = \$31.13.
  - g. Average value for those (36) located in Lyerly, Menlo and Trion = \$66,589.
  - h. Average val/sq ft for those (6) located in Lyerly = \$24.99.
  - i. Average value for those (6) located in Lyerly = \$56,011.
4. The subject property sold along with L02-59 in 2004 for \$200,000. The current value for both properties is \$52,886 for the subject and \$74,590 for map L02-59 for a total value of \$127,476. The total sale price per square foot in 2004 for both properties was \$45.45 ( $\$200,000 / 4400 \text{ sq ft} = \$45.45$ ). The current total value per square foot is \$28.97 ( $\$127,476 / 4400 = \$28.97$ ). The results of a search for the sale of similar properties resulted in:
  - a. In the past 12 years 17 similar properties sold with an average sale price per square foot of \$44.16 and an average sale price of \$85,503.
  - b. In the past 7 years 10 of the similar sales sold for an average sale price per square foot of \$44.01 and an average sale price of \$87,620.
  - c. In the past 5 year 6 of the similar sales sold for an average sale price per square foot of \$49.28 and an average sale price of \$99,700.
  - d. The only sale taking place in Lyerly was in 2007. Map L01-62 sold for \$48,000. It has 1663 square feet of area. Therefore, the sale price per square foot was \$28.86 ( $\$48,000 / 1663 = \$28.86$ ).

**Conclusion:**

3. The subject value is lower than the average similar property value and the subject value per square foot is lower than the average similar property value per square foot both in Lyerly and the entire county.
4. The subject value is lower than the average similar property sale price and the subject value per square foot is lower than the average similar property sale price per square foot both in Lyerly and the entire county.
5. The subject property is valued much lower per unit (rental unit) than the newer property in the Summerville area.

**Recommendations:**

- a. Correct air conditioning error and total value to \$51,504 as stated in review of August 28<sup>th</sup>, 2012 mentioned above.

**Reviewer's Signature: Leonard Barrett      Date: 05/02/2013**

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

**b. Map & Parcel: L02-59**

**Owner Name: RAGLAND, RANDY**

**Tax Year: 2011**

**Owner's Contention:** "I feel the value is too high considering the age and shape of the building. They are valued almost as much per unit as my newer units in Summerville and the downstairs units don't even have central heat and air."

**Determination:**

1. Per an earlier review the subject is valued lower per unit (rental unit) than newer rental property (see review dated August 28<sup>th</sup>, 2012 by Roger Jones).
2. Subject property is an older building. It is recorded as having been built in 1920. It is recorded with a grade of 100, a physical condition of 84%, 2,201 square feet of heated area and an overall average tax value of \$33.88 per square foot ( $\$74,590 / 2201 = \$33.88$ ).
3. All county tax records were searched for similar buildings. The ranges set for the search was age 1865 to 1920, grade 95 to 105, size 1500 to 4000 square feet on tracts in size of 4 acres or less. The results of the search produced 60 properties. These 60 properties had:
  - c. Average grade = 100
  - d. Average year built = 1900
  - e. Average size = 2001 sq feet
  - f. Average val/sq ft = \$35.92
  - g. Average value = 70,825.
  - h. Average val/sq ft for those (36) located in Lyerly, Menlo and Trion = \$31.13.
  - i. Average value for those (36) located in Lyerly, Menlo and Trion = \$66,589.
  - j. Average val/sq ft for those (6) located in Lyerly = \$24.99.
  - k. Average value for those (6) located in Lyerly = \$56,011.
4. The subject property sold along with L01-22 in 2004 for \$200,000. The current value for both properties is \$74,590 for the subject and \$52,866 for L01-22 for a total value of \$127,476. The total sale price per square foot in 2004 for both properties was \$45.45 ( $\$200,000 / 4400$  sq ft = \$45.45). The current total value per square foot is \$28.97 ( $\$127,476 / 4400 = \$28.97$ ). The results of a search for the sale of similar properties resulted in:
  - a. In the past 12 years 17 similar properties sold with an average sale price per square foot of \$44.16 and an average sale price of \$85,503.
  - b. In the past 7 years 10 of the similar sales sold for an average sale price per square foot of \$44.01 and an average sale price of \$87,620.

- c. In the past 5 year 6 of the similar sales sold for an average sale price per square foot of \$49.28 and an average sale price of \$99,700.
- d. The only sale taking place in Lyerly was in 2007. Map L01-62 sold for \$48,000. It has 1663 square feet of area. Therefore, the sale price per square foot was \$28.86 ( $\$48,000 / 1663 = \$28.86$ ).

**Conclusion:**

1. The subject value is above the average similar property value both in Lyerly and the entire county. The subject is valued per square foot below the average county wide but higher than Lyerly.
2. The subject value is lower than the average similar property sale price and the subject value per square foot is lower than the average similar property sale price per square foot in the rest of the county but higher in Lyerly for both.
3. The subject property is valued lower per unit (rental unit) than the subject property owner's newer 8 unit Summerville property.

**Recommendations:**

Leave value at \$74,590 as notified 06/20/2011 for tax year 2011.

**Reviewer's Signature:** Leonard Barrett      **Date:** 05/02/2013

*Motion to accept recommendation*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

- VI. **Appeals 2012:** There are currently 17 2012 appeals ready for review with Leonard Barrett, chief appraiser—There are 86 remaining 2012 appeals that need research, comparison studies and reviews – *2012 appeal log update emailed to the Board of Assessor's on May 14, 2013 – The Board acknowledged appeal updates and receipt of the 2012 appeal log.*

VII. **Covenants:**

- a. **Map/Parcel:** 8-43  
**Property Owner:** McGill, Robert  
**Tax Year:** 2013

**Contention:** Requesting the Board of Assessors approve continuation of covenant for 86 acres of agricultural use property.

**Determination:**

- 1) The application was filed March 28, 2013 with one signature.
- 2) The application was returned to the property owner requesting signatures of the other parties with a legal interest in the property.
- 3) The property owner had to forward the application to a relative in Louisiana for notarized signature.
- 4) This property is currently in a covenant and to approve continuation is standard procedure when a property transfers to a new owner.

**Recommendation:** Requesting the Board of Assessor's review, approve and sign the continuation of agricultural covenant for map/parcel 8-43.

Reviewer: Wanda A. Brown

*Motion to accept recommendation:*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

**VIII. Homesteads:****a. Applicant listing available for Board's review indicates applicants requiring income documentation to be excluded from those approved as follows:**

There are 16 applications pending the response of property owner for income due by May 13, 2013 – (The deadline to respond was Monday)

1. Map/parcel: T23-76 – Brown, Charles
2. Map/parcel: S07-32 – Craig, Vernon
3. Map/parcel: 16-13 – Flood, Thomas
4. Map/parcel: 49-108 – Henderson, Ira
5. Map/parcel: 55-1-T06 – Herrell, Charles
6. Map/parcel: 38A-10 – Jenkins, Robert & Brenda
7. Map/parcel: T08-25 – McCain, Susan
8. Map/parcel: 40A-34 – Newsome, Kathy
9. Map/parcel: T10-331 – Rivers, Carol
10. Map/parcel: 52-17 – Seymore, Midred Beatrice
11. Map/parcel: S14-11 – Smith, Florene
12. Map/parcel: T04-26 – Trammell, Ernest
13. Map/parcel: L01-2 – Walker, Jerry L.
14. Map/parcel: 8-61-T14 – Wagoner, Gene
15. Map/parcel: T16-34 – Welles, Richard
16. Map/parcel: 13-1 – Willingham, Vickie D

**Recommendation:**

1). Requesting the Board of Assessors review and approve single homesteads for property owners listed in item 9(a) numbered 1-16 once legal residency is established.

2). If the property owner has not responded by Friday, May 17, 2013 -- Requesting the Board approve sending letters to the property owners listed in item 9(a) numbered 1-16 denying exemptions for failure to provide additional information requested.

**3). Requesting the Board of Assessor's approve 226 of the 2013 state and local exemptions as reviewed and entered by Wanda Brown, secretary – Leonard Barrett, chief appraiser reviewed and assisted with any applications having income requirement issues, property owner and or residency issues and any other questionable concerns before the qualifying exemptions were entered into tax records.**

*Reviewer: Wanda A. Brown*

*Motion to accept recommendations*

*Motion: Ms. Crabtree*

*Second: Mr. Richter*

*Vote: one abstained*

*Note: The following three property owners are not a part of the applicant listing mentioned in item 9 (a).*

**b. Map/parcel: 63-26-52 – Smith, Billy C.**

- i. An application was submitted for map/parcel 63-26-52.
- ii. The applicant is already receiving exemptions on map/parcel: 47-71.
- iii. According to research and records the legal residence is 115 Woods Road, Summerville – Map/parcel 47-71.
- iv. Based on research, the applicant does not qualify for exemptions on map/parcel 63-26-52.

Recommendation: Send letter denying exemptions and inform the property owner they may file an appeal.

*Reviewer: Wanda A. Brown and Leonard Barrett*

*Motion to accept recommendation**Motion: Mr. Bohanon**Second: Ms. Crabtree**Vote: all in favor*c. **Map/parcel: S35-7 – Owens, Glenda J**

- i. The applicant is not age 70 which is a requirement for local exemptions.
- ii. The spouse is 70 but does not have a legal interest in the property which is a requirement to be eligible.

**Recommendation:** Send letter denying exemptions and inform the property owner they may file an appeal.

*Reviewer: Wanda A. Brown and Leonard Barrett*

*Motion to accept recommendation*

*Motion: Ms. Crabtree*

*Second: Mr. Bohanon*

*Vote: all in favor*

d. **Map/parcel: 39-75 – Owen, Carl Thomas**

- i. Income documentation indicates an amount from interest and rental income that exceeds the \$10,000 net income for the state exemptions.
- ii. The income documentation provided is not a return and does not clarify if the applicant qualifies for local exemptions.

**Recommendation:** Send letter denying exemptions and inform the property owner they may file an appeal.

*Reviewer: Wanda A. Brown and Leonard Barrett*

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

**IX. Mobile Home Appeals 2013:** 19 Mobile home appeals are in review with Leonard Barrett.—*The Board acknowledged.*

**X. Personal Property:**a. **Map & Parcel: 16 PP:IF 57**

**Owner Name: J P SMITH LUMBER COMPANY**

**Tax Year: 2013**

**Owner's Contention:** Owner is requesting the value of Line F which is Furniture/Fixtures/Machinery/Equipment be reduced to 40% of the indicated value from the enclosed 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:**

- a. It is recommended to continue with the 40% reduction in value for this company.
- b. See additional information attached to file as requested by the Board.

**Reviewer:** Cindy Finster

**The Board instructed revising this item and returning to agenda April 3, 2013 – UPDATE:  
Additional information provided for meeting of May 15, 2013 for Board to review.**

*The Board instructed Leonard to email information item from the property owner to the Board members for their review then return this item next agenda.*

- b. **Map & Parcel: 16 PP:IF 57**  
**Owner Name: Traeger Pellet Grills      Owner: Chris Edwards**  
**Tax Year: 2013**

**Owner’s Contention:** Mr. Edwards brought in his Business Personal Property Return and stated that the commissioner Jason Winter told him he would be tax exempt on this business for ten years. He is also asking if his last years paid taxes (\$518.22) can be refunded to him.

**Determination:** Mr. Edwards return for 2013 on Furniture, Fixtures, Machinery and Equipment shows an amount of \$191,785.00 (see attached) which includes a request for Freeport of \$48,950.00, however he did not submit a Freeport Application with his return. Mr. Edwards filed a return for last year in the amount of \$49,384.00 on Furniture, Fixtures, Machinery and Equipment but did not indicate that the commissioner had given him any type of a tax exemption.

**Recommendations:** Since I am not certain how this return should be handled I am asking the Board to please advise me as to what should be done.

*Leonard discussed with the Board that any exemption the Commissioner has in agreement must be handled through the Commissioner and would not fall under the authority of the Board of Assessors.*




- c. **Email January 1<sup>st</sup> ownership –**
  - a. *Requesting the Board see email from Ellen Mills pertaining to Ownership of property as of January 1<sup>st</sup> – The Board acknowledged and discussed.*

**XI. Addendum:**

- a. Danny Ingram, guest at the meeting informed the Board of his research he conducted pertaining to a 10 acre cotton farm. He inquired as to how the Board handles giving farmer’s conservation exemptions when they already receive federal assistance for farming.
  1. *The Board informed Mr. Ingram that all conservation applicants are reviewed and processed according to GA code specifications.*
  2. *Leonard explained to Mr. Ingram how the conservation easements allow a property owner certain exemptions.*

**XII. Meeting adjourned - 10:05 a.m.**

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

  
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