

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 18, 2013

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

Meeting called to order at 9:01 a.m.

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

I. **APPOINTMENTS:** The Board acknowledged there are no appointments at this time.

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes September 11, 2013 and September 12, 2013 – *The Board of Assessors reviewed, approved and signed final draft of both sets of minutes.*

III. **BOA/Employee:**

- a. *Board members received checks.*
- b. **Job Applicants:** Requesting the Board's instructions on final decision and when to contact applicant choice – *The Board discussed and approved Nancy Edgeman as the selected applicant for the Clerk/Secretary position and instructed Leonard Barrett to contact her and offer her the job.*

IV. **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

The Board acknowledged there are no hearings scheduled at this time.

V. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.

- a. **Leonard Barrett, chief appraiser discussed being back on schedule with the 2012 appeal process.**
- b. Mr. Barker inquired as to whether the tax bills would be on schedule being mailed with the new deadline for 2013.
 - i. Leonard discussed with the Board that the school board had to do re-advertising and the new computer software provider for the Tax Assessor's office being behind schedule to generate the tax bills.
 - ii. The Board discussed with Leonard the feasibility of returning to the old software provider if Mrs. Kathy Brown, Tax Commissioner needed to.
 - iii. Leonard informed the Board that this is a possibility and the old software provider is capable of generating the bills, but this is a decision for the Tax Commissioner.
 - iv. The Board of Assessors instructed Leonard to discuss this issue with the Tax Commissioner and keep them informed.

NEW BUSINESS:

VI. Appeals:

- a. **2012 Appeals taken: 154**
 Total appeals reviewed Board: 59
 Processing: 29
 Pending appeals: **95**

2013 Appeals taken: 161 Total appeals reviewed Board: 28 <i>Includes Motor Vehicle Appeals</i> Processing: 2012 sales price appeals Pending appeals: 133

Weekly updates and daily status kept for the 2012 and 2013 appeal log: *Wanda A. Brown*

- b. There are currently 29 of the 2012 pending appeals in Leonard's file to be reviewed.
- i. *The Board acknowledged and discussed the 2012 and 2013 appeals.*
 - ii. *The Board reviewed values in tax records and the property owner's request of values.*
 - iii. *The Board discussed the numerous appeals submitted by Plum Creek, LLC and inquired to Leonard about the sales price being the reason for their appeals since this property was recently purchased.*
 1. *Leonard informed the Board that he would research this issue and let them know.*

VII. Appeals:

- a. Revised appeal list including fair market values and property owner's indicated values was emailed to the Board. If the property owner did not indicate a value, the 2012 value was entered with or without change. Emailed to the Board on September 17, 2013 – *The Board acknowledged receiving email. Hard copies received by members not receiving emails.*
- b. **Map/Parcel: S26-82 & T12-13**
Property Owner: Dooley, Boyce
Tax Year: 2013
Contention: Filing late appeal on value and requesting exemptions

Determination:

1. Property owner filed an appeal on September 9, 2013 after the appeal deadline of August 26, 2013.
2. Filing for state and local exemptions on map/parcel S26-82 where he lives for tax year 2013 and appealing the value on map/parcel T12-13.
3. The deadline to file for exemptions was April 1, 2013.
4. The applicant would be eligible for exemptions according to age if the income falls within limitations.
5. According to research of O.C.G.A. 48-5-306, the Board of Assessor's cannot accept a late appeal. (copy of code with file)

Recommendation: Deny late appeal on map/parcel T21-13 according to O.C.G.A. 48-5-306 and notify the property owner to apply for exemptions on map/parcel S26-82 by April 1, 2014.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

- c. **Map/Parcel: S33-19**
Property Owner: Vaughn, Charles
Tax Year: 2013
Contention: Filing late appeal contesting the value as indicated in letter from the property owner as follows:

I wish to dispute the property value at above location. The house was destroyed during the storm March 18, 2013 unable to be repaired; now it has been removed/torn down. Only land and some debris from storm remain.

Miriam D. Brown

Determination:

1. Property owner filed an appeal on August 28, 2013 after the appeal deadline of August 26, 2013.
2. According to research of O.C.G.A. 48-5-306, the Board of Assessor's cannot accept a late appeal. (copy of code with file)
3. The house was still on the property as of January 1 of the 2013 tax year.
4. In this case the property would be flagged to be checked and the house removed for tax year 2014.

Recommendation: Deny late appeal according to O.C.G.A. 48-5-306 and notify the property owner that removal of the house will be applied to 2014 tax year.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: all in favor

d. Map & Parcel: 39A 37

Owner Name: John Agnew

Tax Year: 2013

Owner's Contention: Appealing the property value assessment

Determination: We received this appeal on August 1, 2013 because of the high assessment on the property. After looking over the account in our system I realized that this assessment was sent showing the Fair Market Value (\$86,750.00) instead of the sales price (\$35,000.00). I contacted Mr. Agnew to let him know that the current year value should have been on the sale price and not FMV for 2013 and that the property would go back to the FMV in 2014. At this time Mr. Agnew decided to withdraw his 2013 appeal. I mailed Mr. Agnew a corrected assessment notice and an Appeal Waiver and Release which he has signed and returned to me.

Recommendations: I am recommending that the BOA approve Mr. Agnew's request for release from his appeal.

Reviewer: Cindy Finster

Motion to accept recommendation

Motion: Mr. Wilson

Second: Ms. Crabtree

Vote: all in favor

e. Map/Parcel: 31-30

Owner Name: McDANIEL, MINNIE MAE

Tax Years: 2013

Owner's Contention:

1. ERROR IN PROPERTY TRANSFER
2. HOMESTEAD REMOVED IN ERROR

Determination:

1. For 2013 parcel 31-30 was transferred from McDANIEL THOMAS J ETAL to McDANIEL MINNIE MAE WIGGINS.

2. Ms. McDaniel receives homestead exemption on parcel S12-18, therefore the exemption was removed from this parcel for 2013.

- a. Transfer was based on DB 607 PG 16.
- b. This instrument transferred Thomas Jefferson McDaniel Jr's "undivided interest in and to" the parcel in question.
- c. The previous deed listed in our title chain (DB 252 PG 572) was from Sarah McDaniel to 12 individuals, including "Thomas J McDaniel" and "Steve McDaniel"; it appears each individual received a 1/12TH undivided interest in this property.
- d. According to Ms. McDaniel, Steve McDaniel still occupies this property as his primary residence.

Recommendation:

1. "Et al" added to account name (07/18/2013)
2. Address corrected to Mr. Steve McDaniel's mailing address. (07/18/2013).
3. BTA should re-instate \$ 2,000 homestead exemption for 2013.

Reviewer: Roger Jones

Motion to accept recommendation

Motion: Ms. Crabtree

Second: Mr. Richter

Vote: all in favor

- a. Map/Parcel: 49-55 – 49-55-A, S11-17 and S12-6

Property Owner: Purcell, Mazie J.

Revocable Trust & Family Partnership

Tax Year: 2013

Contention: Filing for covenant in conjunction with an appeal on four properties 49-55, 55 A, S11-17 and S12-6 totaling 20.76 acres of agricultural use property.

Determination:

1. S12-6 appears on the maps as S12-10 which is an error that Chad Bierkamp, mapper is in the process of correcting.
2. After researching records and maps all three smaller acreage properties adjoin the larger 15.33 acre parcel totaling 20.76 acres.
3. The property is located on Dry Valley Road bordering the city limits of Summerville on each side
4. According to aerial maps the property is woodland and pasture which the owner indicated use of production of wildlife on half and livestock on the other half

Recommendation: Approve covenant for 2013 tax year.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: all in favor

- f. VIN: 1FMZU73K53UB51099

Property Owner: Noles, Eric Shane

Tax Year: 2013

Contention: Due to mileage on vehicle and mechanical issues, shouldn't be taxed on that value.

Determination:

- 1) The motor vehicle is a 2003 Ford Explorer with 241,914 miles.
- 2) The vehicle is 4 wheel drive XLT edition, 4 door, 6 cylinder.

- 3) The customers purchase price according to bill of sale is \$1800.
- 4) The state assessment value is \$5400.
- 5) The NADA guide indicates a value of \$3500 average trade-in allowing average computation of miles.
- 6) According to appraiser checking the vehicle; the power windows don't work and keypad for doors doesn't work.
- 7) There is no indication of exterior damage -- Photos are available for the Board's review

Recommendation: Due to excessive miles, requesting the value be reduced to \$3500 in compliance with NADA values.

Reviewer: *Wanda A. Brown*

Research completed by: *Kenny Ledford*

1. *Mr. Wilson discussed with the Board the possibility of making the motion to adopt NADA values for all motor vehicle appeals.*
 - i. *Wanda Brown, secretary recalled the Board of Assessors adopting state values for all motor vehicles. She discussed with the Board that there are exceptions in cases where there are excessive miles and interior or exterior damage where the Board has the authority to take this into consideration.*
 - ii. *She also discussed the importance of treating motor vehicle appeals just like all other appeals as the duty of the Assessors office.*

Motion to accept recommendation

Motion: *Mr. Richter*

Second: *Mr. Bohanon*

Vote: *all in favor*

g. Map / Parcel: 8-2

Property Owner: CLOUDLAND PROPERTIES, LLC

Tax Year: 2012 & 2013

Contention: See attachment with appeal form.

Appraiser Note: The comparables used here are all neighbors in the Village On Lookout. This study is done by total acreage and two lots that have front foot value. Also there are accessory buildings on property record card that total \$16,778 that are not on this property.

Determination:

- 1) The subject has 89.95 acres in district 1 that is in the "Village On Lookout." This property sold in 2010 for \$185,000. Most of this land falls off the side of Cloudland mountain. There are two lots that have been combined with this acreage that has brow front footage. The lots are 146x289, and 144x323. The 146x289 lot is .97 acre and the 144x323 is 1.07 acres, according to a survey by K.C. Campbell as tract 5 and 11. These two lots add up to 2.04 acres. In this study the 2.04 acres was subtracted from the overall 89.95 acres so that a study could be done with the two tracts with front footage and a study with the remaining 87.91 acres to be compared by the value per acre with comparables in the neighborhood that are valued per acre.
- 2) Comparables used here are all subjects neighbors and range in front footage from 90' to 149' with the average being 124'. The value per front foot range from \$1,121 to \$1,667 with the average per front foot value being \$1,423.
- 3) When study is done to compare front foot values the subject has a average front foot value of \$507, the comparables have a average front foot value of \$1,423, as is noticed the subject is below the average per front foot scale.
- 4) The comparables used for value per acre study is also subject's neighbors. The comparables range in acreage from 38 acres to 176.94 acres, for a average value per acre of \$1,738. The subject has a value per acre of \$1,563. The subject falls below the average on the value per acre scale.

Recommendation: Leaving land values at \$284,513 and removing the accessories that total \$16,778 from the total FMV which is \$301,291, which would make the total FMV \$284,513.

Reviewer: Kenny Ledford

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: all in favor

VIII. Personal Property:

a. Map & Parcel: S38 PP:CF 16

Owner Name: Mr. Clean Laundry & Car Wash (David Grogan, owner)

Tax Year: 2013

Owner has filed a late return on the personal property at the above business located across the street from McDonald's. I have listed the new value in our system for future year since we cannot make any changes in current year. I will need to change the tax bill in Cathy Brown's office to reflect the difference in what we had before the return was filed (\$48,659.00) and what the actual value is on the return (\$48,787.00).

I am asking the BOA to approve the late return and allow me to change the tax bill to reflect the difference in value.

Reviewer: Cindy Finster

Motion to deny the late return

Motion: Mr. Richter

Second: Mr. Wilson

Vote: all in favor

b. Map & Parcel: T17 PP:CF 71

Owner Name: Chrysan Thomas, CPA Office

Tax Year: 2013

Owner has filed a late return on personal property at the above business located on Highway 27 Trion, Georgia. There was a late return filed last year as well and some errors were found in that return so I contacted Mrs. Thomas office and talked with Cindy who works in and prepares returns for Mrs. Thomas. I explained to her how the return should be filed out and the difference between the Indicated Value and the Taxpayer Returned Value. At this time she wanted to correct the return to reflect the indicated value. Again this year there has been a late return filed and the Taxpayer Returned Value has been listed.

I am asking the BOA to approve this late return and allow me to use this value (\$115,048.00). I will also have to change the tax bill in Cathy Browns office to reflect the change since we cannot change values in current year.

Reviewer: Cindy Finster

The Board instructed returning this item to Cindy for revisions.

IX. Addendum:

a. Map & Parcel: 40A-8

Owner Name: Ramsey, William D.

Tax Year: 2012

Owner's Contention:

Buildings are not useable. Cost to repair greatly exceed appraisal. No good. Owner is fixing to tear down.

Determination:

1. Subject property is an approximate 1.9 acres parcel with buildings located in the south-east corner of the intersection of Ramsey Sub Road and Highway 114.
2. The property tax value for tax year 2012 is \$16,667. The building value is \$5,457 and the land \$11,210 for the total of \$16,667.

3. Per property visit of 02/22/2012, buildings are in bad state of repair (see photo documentation).
4. Buildings are, however, still used to store equipment and other miscellaneous items.
5. There are 4 buildings on the property. These buildings are an office building, a shop building, a warehouse and a shed. The total area for all the builds is 4,276 square feet according to computer tax records. The total value per square foot is approximately \$1.27 per square foot ($\$5,457 / 4,276 = \1.27).
6. The office building is valued at \$500 (sound value). The shed is valued at \$1,010, the warehouse \$3,306 and the shop \$641. The shed and the shop have a 10% physical condition and the warehouse a 45% physical with a 75% obsolescence.
7. Buildings are depreciated to a minimum, are still there and being used.

Recommendations:

1. Leave value at \$16,667 as notified for tax year 2012.
2. Inform owner to please notify the Assessors Office when buildings are torn down.

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: all in favor

b. Invoices: Now Hiring Advertisement: The Summerville News: Notice Date: 9/16/2013, Invoice # 4180: Amount Due \$28.00 -- ***The Board of Assessors reviewed, approved and signed.***

c. Map/Parcel: 8-1-TR1

Property Owner: Kennedy, James

Contention: Requesting his assessed value remain at \$17,203 as indicated in the letter to the Board attached to his file

Determination:

1. Property owner requested his assessed value remain \$17,203.
2. According to tax records the \$17,203 is the 40% value.
3. The fair market value is \$43,007.
4. The taxpayer is agreeing with the 40% value pertaining to his tax billing and asking the Assessors not to change it.

Recommendation: Leave value as indicated for tax year 2013 as requested by property owner.

Reviewer: Wanda A. Brown

Motion to accept

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: all in favor

d. Letter of recommendation – Ms. Crabtree inquired about receiving a copy of the letter of recommendation for Wanda Brown that the Board instructed Leonard to prepare.

i. Leonard informed the Board that he has prepared and emailed the letter to the Board of Assessors for their review.

e. Verizon: TO: BOA RE: Verizon Tower

On August 27, 2013 I was contacted by the personal property clerk of Walker County about a Verizon tower. She indicated that through an audit review they discovered that a Verizon tower was being reported in Chattooga County but was actually located in Walker County. The address of the tower is 19303 Highway 157 Cloudland, Georgia. I told her I would check this out and get back in touch with her. I check our personal property returns on Verizon and found that they have been returning this tower to us since 2010. Also, Kenny and Chad went to the address listed and found that tower which is located

approximately 4 miles out of Chattooga County. At this time Verizon was contacted about this new found information and was asked to check this tower location. After a few days they did let me know that this was an error on their part and that the tower is in Walker County. When Walker County was contacted the indication was that we should take this off our books and forward the taxes for 2010, 2011, 2012 and 2013 to them. I let them know that this would be a matter for the BOA to address. At this point I contacted DOR for further information. On September 16th Zach Young our field representative for Local Services Division of DOR contacted me. He stated that we do not have an obligation to Walker County and we do not need to anything at this time. This was not an error we made but it was Verizon's error and if Walker County wants the taxes for the past year they need to request it from Verizon. If at that time Verizon wants a refund from us they will need to file a request for refund. Per our representative we should not do anything right now but wait.

The Board of Assessors acknowledged.

- f. Job Applicants: Mr. Bohanon requested verification from the Board about notifying Nancy Edgeman that she is the applicant choice. The Board instructed Leonard to follow up with all interviewees and applicants with a letter of thanks for their interest.*
- g. The Board instructed Leonard Barrett, chief appraiser to call Nancy Edgeman and offer the job begin date to be September 19, 2013.*

X. Meeting adjourned at 10:28 a.m.

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

Handwritten signatures of the board members over horizontal lines.