

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 2, 2013

Attending:	William M. Barker - Present Hugh T. Bohanon Sr. - Present Gwyn W. Crabtree - Present Richard L. Richter - Absent Doug L. Wilson - Absent
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Meeting called to order at 9:08 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Nancy Edgeman, Secretary – present

I. APPOINTMENTS: No appointments at this time

OLD BUSINESS:

II BOA Minutes:

- a. Meeting Minutes September 25, 2013 - ***The Board of Assessor's reviewed, approved and signed.***

III BOA/Employee:

- a. Checks: Board members received checks
Board acknowledged checks were received.

- b. Mail: Board members received mail from Max Treadaway, Emanuel County Board of Assessors, Card from Wanda Brown, GAAO Official Ballots enclosed, and announcing new candidate for GAAO Officer
Board acknowledged receiving mail and instructed Leonard to respond to Mr. Treadaway's letter.

- c. EMAIL: Requesting the Board Acknowledge email correspondence pertaining to the Chattooga County Registry file and GAAO county contact information and location correction for upcoming classes.
Board acknowledged receiving emails.
- d. Reference Letter for Wanda Brown.
Board acknowledged, approved, and signed
- e. Mr. Bohanon requested that Nancy Edgeman register for Course I Certification of Assessor's for the upcoming class December 2-6, 2013.
Board acknowledged, approved, and signed

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
Acknowledged and discussed

- V. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.
- Tax Commissioner said she has collection order for 2013 digest. Also, she has a tentative due date of December 3rd.*
 - Currently verifying formula for tax bill calculation.*
 - Tax Commissioner asked that Board be reminded that interest accumulates on refunds for settled appeals*

Board Acknowledged and discussed

NEW BUSINESS:

VI. Appeals:

- C. **2012 Appeals taken:** 154
 Total appeals reviewed Board: 61
 Processing: 22
 Pending appeals: **93**

2013 Appeals taken: 164
 Total appeals reviewed Board: 31
Includes Motor Vehicle Appeals
 Processing: 2012 sales price
 appeals
 Pending appeals: 133

Appeal count through 9/30/2013

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 22 of the 2012 pending appeals in Leonard's file to be reviewed - **Board acknowledged and discussed.**

VII. Appeals:

- a. Map & Parcel: 49-47
 Owner Name: Ramsey, William D. & Faye
 Tax Year: 2012

Owner's Contention:

Value did not decrease with market, valued more than original purchases price. Owner also stated he can't get an offer to buy on the property and wants to know why his value went up so much from his purchase price of \$75,000 in 1988.

Determination:

- The subject property is north of Summerville bordered on the east by US 27, the north by Elder Trailer Park Road, the west by Central of Georgia Rail Road and the south by an adjoining church property. The 2012 property tax value is \$479,387. The property tax value was \$479,387 back though 2007. In 1988 the property was purchased for \$75,000.
- Property tax records indicate 8.81 acres and 925 feet US 27 frontage. A hand drawn plat submitted by owner indicates 9.25 acres and 883 feet of frontage. The photo tax map measures approximately 8.33 acres and 900 of frontage. The deed describes the property as being 923 feet on US 27, 892.3 feet along the Central of Georgia Rail Road and 437.3 along its southerly line from the highway to the rail road.
- Owner presented a hand drawn map indicating the elevation of the property in relation to the roads and the rail road. According to the map the property is no less than 16 feet below any of these adjoining features except at the southeast corner which is at approximate road level with US 27.
- According to the soil survey compiled from 1968 to 1973 by the Soil Conservation Service, the Forest Service, and the University of Georgia, College of Agriculture, the subject property had soil removed. Therefore, no soil type or characteristic of soil type is indicated in the survey.
- Current aerial photography, earlier aerial photography, flood maps and topography maps do not indicate a flooding problem or a drainage problem with the subject property.
- Photos taken during a visit to the property in March 2013 indicate minor standing water or marshy areas on the property only on a small portion of the extreme northwest corner of the

property at the intersection of Elder Trailer Park Road and the Central of Georgia Rail Road. A drainage tile exits onto the property at this point from under the rail bed (see photo and video documentation). Visit to property was made August 12th, 2013 in the afternoon after rain. Walk in brush thicket on south end indicated no puddles or soft earth areas.

7. While the subject property does lay lower than the highway for approximately 2/3rds of its frontage (which would require construction of a point of ingress and egress) points of ingress and egress may be regulated by the highway department. There is a curb and storm gutter system along the highway frontage. The subject property has points of ingress and egress at the south end from US 27 and the north end from Elder Trailer Park Road. Therefore, access to the property does not seem any more limited than access to surrounding properties.
8. Subject property is valued for tax year 2012 at \$518 per front foot ($\$479,387 / 925 \text{ ff} = \518.25). Per acre the property is valued at \$54,413 ($\$479,387 / 8.81 \text{ ac} = \$54,413$).
9. The subject property is valued at \$518 per front foot on Hwy 27 for tax year 2012. In the area of the subject, a study containing 6 commercial comparables ranging in front foot value from \$204 to \$857 have an average front foot value of \$628 and a median of \$ 673. Including residential properties, there are 9 comps in the study. The range is still from \$204 to \$857 per front foot. However, the average drops to \$520 and the median to \$622 per front foot.
10. The subject property at \$518 per front foot is valued at 82% of the \$628 average of the commercial comps. And because residential properties are typically valued less per front foot than commercial, the subject at \$518 per front foot is valued at 99% of the \$520 average of commercial and residential comps.
11. Two properties across the highway (east) from the subject sold in 1997 and 2008. Map 58-70 (3.95 acres) sold in 1997 for \$140,000 (\$385 per front foot). Approximately 1/3 of the property (58-70) is in the Flood plane according to the latest FEMA flood map. Approximately 1/3 of the US 27 frontage is also in the flood plane.
12. Map 58-1 (4.83 acres) sold for \$50,000 (\$217 per front foot). This property has a much lower frontage to acreage ratio than the subject. The subject has over 100 feet (104) of frontage for each acre while the comp map 58-1 has less than 50 feet (47) frontage for each acre.
13. Two properties, one further north and one further south sold in 2003 and 2007. Map 57-21G (north) sold in 2003 for \$1,870,500 (\$2,253 per front foot) and map S26-84 (south) sold in 2007 for \$250,000 (\$1,046 per front foot). Map 57-21G has a building added since the purchase. Map S26-84 is still vacant.
14. Based on all above data, the subject property has a tax value in line with similar properties and is valued within the range of similar properties along US 27 that have sold.

Recommendations:

1. *Leave tax value as notified at \$479,387 for tax year 2012.*

Reviewer: LEONARD BARRETT

Board moved to table item for next meeting pending further discussion with all Board members present

b. Map & Parcel: 40- 2

Owner Name: William Randy Elrod

Tax Year: 2011

Owner's Contention: Owner is appealing the 2011 value

Determination: Subject house is located at 3060 Back Berryton Road on 4.76 acres with 1800 square foot which includes a partially finished attic. The grade is 105 with the house value at \$110,925.00 and a price per sq foot of \$62.00. The comps used in this study have an average of 3.26 acres with 1848 sq ft which includes one comp with a partially finished attic and the other four comps with no attic. The average grade of the comps is 104 with average price per sq ft of \$47.00. The neighborhood houses have an average of 9.69 acres with 2022 sq foot none of which have an attic. Grade of the neighborhood houses is

78 with average price per sq ft of \$48.00. The overall value of the comps/neighborhood is \$94,263.00 and the subject value is \$110,925.00 (subject is higher by \$16,662.00). The overall price per sq ft of the comps/neighborhood is \$48.00 and the subject is \$62.00 (subject is \$14.00 higher).

Recommendations: *Subject house is not in line with the comps/neighborhood houses in value or in price per sq ft. In order to correct the subject house it is recommended to lower the value 15% which would bring the house value to \$94,286.00 which is more in line with the comps and neighborhood houses.*

Reviewer Cindy Finster

Board moved to table item for next meeting due to further information required to make decision.

c. Map & Parcel: 39A - 23
 Owner Name: Jeffrey C. Edwards
 Tax Year: 2012

Owner's Contention: Value much higher than other surrounding properties.

Determination: Subject house is located on a lot at 344 Rains Circle and has a grade of 110 with 2401 sq foot which included 524 sq ft of basement area. This house is one of the first built in the Rains Subdivision. House was well built at that time but house was empty for a good while after the death of the owner and was not maintained over those years. House has a value of \$100,416.00 and a price per sq ft of \$42.00.

Neighborhood houses used in the study are located around the block of the subject house and are in better condition than the subject house. Neighborhood houses have an average grade of 111 with house sq ft of 1812. The average house value in the neighborhood is \$74,995.00 with price per sq ft of \$44.00. Recent sales used in this study are houses that sold in 2011. These houses have an average grade of 109 and average sq ft of 2217. The average house value is \$94,773.00 with average price per sq ft of \$43.00. The average house value of the neighborhood and recent sales is \$84,884.00 with a price per sq ft of \$44.00 average sq ft of 2015.

Recommendations: In order for this house to be in line with the neighborhood and recent sales it is recommended to lower the value of the subject house closer to the average of the neighborhood and recent sales value. Since the subject house does have 386 sq ft more than the average house value the recommendation is to lower the value of the subject house to \$87,500.00 which will give an average price per sq ft of \$36.45.

Reviewer Cindy Finster

Board moved to table item for next meeting due to further information required to make decision.

d. Owner: BETTY & LESTER BROADRICK
 Map/Parcel: 63-26-14A
 Tax Year: 2013

Owner Contention: Property value is too high, don't think house would sell for what it is valued.

Appraiser Note: Subject has a house in district 1 that is graded 105. These houses were raised up by 14%, per BOA according to sales study over the 2012 tax year. During field visit it was determined that the sketch on the house was incorrect. The main living area being the 999 area should have been 21 x 26 a total of 546 sq. ft. Adjacent to the 999 area should have been the 2 story addition being 20 x 24 being 960 sq. ft. Adjacent to the 2 story addition should have been a garage at 12 x 20 being 240 sq. ft. and adjacent to the garage should have been 1 story addition being 12 x 20 being 240 sq. ft. The total living area should be 1,746 sq. ft. not 2,186 sq. ft. as was previously recorded. Also during this

visit there was a deck being 10 x 12 added and a 16 x 22 pre fab metal carport, along with a change in the front porch that was open now it is screened and a 10 x 12 deck added on back of house.

Determination:

1. Subject's house is graded at 105 and has a physical depreciation of 100. The house was built in 2004 on 1.07 acres. The NHF is 1.55. The land value is \$7,322, and the building value is \$105,012 for a total FMV of \$112,334. The house has an area of 2186 sq. ft. for a price per sq. ft of \$48.04.

a. Subject's house after field visit, grade of 105, physical depreciation of 100, building value \$83,424, land value \$7,322 for a total FMV of \$92,255, a area of 1746 sq. ft. for a price per sq. ft. value of \$47.78.

2. The comparables used first are subject's neighbors. They average in grade from 95 - 100 and range in physical depreciation from 99 - 100. The year built range from 1997 - 2007. They range in acreage from 1.11 - 1.90 acres. The average building value is \$72,798; the average land value is \$11,020. The average sq. ft. of the neighbors is 2,016. The average price per sq. ft. is \$38.04

3. The comparables used second are sales comps from the 2012 tax year. They are all 105 grades and also have a physical depreciation of 100. The average acreage is 1.12. The average building value is \$93,497; the average land value is \$7,779. The average sales price is \$113,737. The average square footage is 1704 for an average price per sq. ft value of \$54.95.

4. The subject is on the high end of the price per sq. ft. scale at \$48.04 of the neighborhood comps which is \$38.04. This being that the subject's grade being 105 and the neighborhood comps being 95-100 grades. The subject is on the low end of the price per sq. ft scale at \$48.04 and the sales comps being \$54.95 for the 2012 tax year.

Recommendation: After appeal visit the recommendation is to correctly record sketch which would put the building value at \$83,424 not \$105,012 which was recorded in error and would make a difference of \$21,588. The total FMV would be \$92,255 after building dimension changes and accessories added not \$112,334 which is a difference of \$20,079. The sq. ft. area would be 1746 sq. ft. not 2186 sq. ft.

Reviewer Kenny Ledford

Motion to accept recommendation and also to remove MH from record card.

Motion: Mr. Bohanon

Second: Mrs. Crabtree

Vote: All in favor

e. Map & Parcel S31-19

Owner Name: White, Lovic Dale

Tax Years: 2013

Owner's Contention: Value increase unjustified. Garage (added to account for 2013) was built 2-3 years prior to Mr. White's purchase. Homes in neighborhood should be causing value to decrease.

Determination:

1. Value of property increased \$ 11,847 from 73,851 (2012) to 85,698 (2013)

- a. \$ 2,060 due to accessory bldgs not previously included on acct
- b. \$ 9,787 due to increase approved on houses grades 105-130 in the Unincorporated portion of the County.

2. The Appellant's argument concerning the date the Acc Bldgs were built is immaterial to the 2013 appraisal. The pertinent questions here are:

- a. Do these buildings add value to property for 2013? And
- b. How much value do the buildings add?

3. The \$ 9,787 increase does appear to be an error.
 - a. The Board of Assessors approved a valuation increase of 14% on houses of the Appellant's grade, but ONLY IN THE UNINCORPORATED portion of the county.
 - b. The Appellant's property is located in MARKET AREA 2 – property located with in the corporate limits of the City of Summerville.

Recommendations:

1. Correct *the property record to remove the 14% value increase on the house*
 2. *Notify the Tax Commissioner that the 2013 tax bill should reflect an FMV of \$ 75,911*
 - a. *R1 = \$ 69,900*
 - b. *R3 = \$ 6,011*

Reviewer Roger Jones

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mrs. Crabtree

Vote: All in favor

- f. Owner: SAMMY BALLARD
Map/Parcel: 49-6
Tax Year: 2012 & 2013

Owner Contention: HOUSE TORN DOWN

Appraiser Note: This property on 49-6 was bought by Sammy Ballard in December of 2011. I talked to Mr. Ballard after a field visit to the property on July 31, 2013, and he stated that the house was torn down within the month he bought it. The FMV was \$19,896 with the house. The FMV would be \$7,475 without the house.

Recommendation: After taking pics and research of Google earth and aerial photography recommendation would be the total FMV be \$7,475 for 2012 and remove house from records for 2013 tax year, which would deduct \$12,421 being the house value on the record.

Reviewer Kenny Ledford

Board moved to table item for next meeting to make changes in the wording of recommendation.

- g. OWNER: Lamar & Jane Canada
MAP / PARCEL: 7A4-43
TAX YEAR: 2013

Owner's contention: Value is too high also dimensions on basement might be incorrect.

Appraiser's Note: After a field visit to the property, it was determined that this property was valued as BROW frontage and this property is NOT brow frontage. This study was done on neighbor's houses and BROW FRONTAGE ON BROW DRIVE. Also there have been corrections in the building such as fireplace being reclassified and dimensions in basement.

Determination:

1. The subject is in district 1 at the corner of Mimosa and Florida. The house has grade of 105 with a physical depreciation of 87 being built in 1973. The neighborhood factor is 1.75 due to houses graded

105 and above for district 1. The building value is \$105,253; the land value is \$83,334. Subject has a front foot of 220 and 110 for a total of 330. The unit price is at \$325. The subject has an accessory building valued at \$8,896 for a total FMV of \$197,483. The house has 2,728 sq. ft. for a price per sq. ft. of \$38.58. The average front foot value of the subjects land is \$216.45.

2. The comps used here are all neighbors. The grades of the comps range from 100 to 120, the physical depreciation ranges from 74 to 100. The comps building value ranges from \$76,439 to \$129,766, the land value ranges from \$36,075 to \$106,470. The front footage ranges from 100 to 260. The comps all have a unit price of \$325. The comps land value ranges from \$36,075 to \$106,470. The comps total FMV ranges from \$134,705 to \$236,236. The comps area ranges from 1,618 to 2,798. The comps range in price per sq. ft. from \$44.90 to \$48.13. The comps range in value per front foot from \$360.75 to \$419.25.

3. The study of BROW FRONTAGE ON BROW DRIVE shows a average front footage of 148' the subject is 165' the average unit price is \$425 of the BROW DRIVE PROPERTY and the subject is \$325, the average land value of the BROW DRIVE property is \$70,346 the subject is \$41,666, the average value per front foot of the BROW DRIVE property is \$474.94 and the subject is \$216.45.

4. After a study done on the land in the neighborhood being on ELM, FLORIDA, AND MIMOSA, the average front foot is 148' the average unit price is \$4,183, they all have a factor of 1. The average land FMV is \$4,183 and the value per front foot is \$33.22.

5. Seeing that the subject is not on the BROW and the neighborhood comps have a average value per front footage of \$33.22, the subject should be at \$33.22 value per front foot as well.

6. After adjustments the subjects building value would be \$103,253 the land value would be \$10,962 the accessory value would be \$8,896 for a total FMV of \$123,310. This is a difference of \$74,173. The total FMV was \$197,483 and now would be \$123,310.

Recommendation: *Is to change the land value at \$10,962, this would be total frontage of 330' x the average value per front foot of the neighbors of \$33.22. Change the building value from \$105,253 to \$103,452 due to dimensions on basement and converting fireplace to a no value fireplace due to it not working. Leave accessory building at \$8,896. This would make the total FMV at \$123,310. The total FMV was \$197,483; this is a difference of \$74,173. It is also recommended that a refund be given for the years 2010, 2011 & 2012 in accordance with OCGA 48-5-380.*

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mrs. Crabtree

Vote: All in favor

h. Vehicle: 2001 Honda 45 Accord

Owner Name: Benjamin Franklin Dunaway, Jr.

Tax Year: 2013

Owner's Contention: Billed ad-valorem tax on vehicle that he paid nothing for. It was a gift from his uncle. Car had blown engine. No tax due for a gift.

Findings/Determination: Mr. Dunaway came into our office to file an appeal for the above reason. Mr. Dunaway received the above reference vehicle as a gift from his uncle. He thought that since it was a gift there would be no ad valorem tax due. However, Georgia Law states that the transfer or gifting must be between immediate family members: parents, grandparents, siblings, spouses and children (see attached). Also Mr. Dunaway had to pay \$10.00 for title late penalty and \$29.74 title ad valorem penalty because the vehicle was given to him July 15, 2013 and he did not have the title processed until August 23, 2013.

This was past the thirty day period and the penalties were imposed. I made Mr. Dunaway aware of this when he was in our office but he still wanted to file an appeal.

Recommendations: Leave everything as it is since the transfer was not between immediate family members and Mr. Dunaway was past the 30 day purchase date.

Reviewer Cindy Finster

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mrs. Crabtree

Vote: All in favor

VIII. Invoice:

a. RJ Young: Supplies, Parts, etc: Printer/copier contract: Invoice # INV67019:
Invoice Date: 9/25/2013, Balance due: \$169.56 – There are no contract overage charge for this billing period -- **The Board reviewed, approved and signed.**

X. Refund Request: None at this time

XI. Additional: Employee Review
Moved to next Board meeting 10/9/2013

Meeting adjourned at 10:55 am

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

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