

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

---

Chattooga County  
Board of Tax Assessors  
Meeting of October 9, 2013

---

<b>Attending:</b>	<b>William M. Barker - Absent</b>
	<b>Hugh T. Bohanon Sr. - Present</b>
	<b>Gwyn W. Crabtree - Present</b>
	<b>Richard L. Richter - Present</b>
	<b>Doug L. Wilson - Present</b>

---

Meeting called to order at 9:00 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 October 2, 2013 - *The Board of Assessor's acknowledged, approved, and signed.*

**III BOA/Employee:**

- a. Time sheets Requesting Board of Assessor's Acknowledge, Approve, & Sign  
*The Board Acknowledged, approved, and signed*
- b. Mail: None
- c. EMAIL:
  - 1. *Email from Dept of Revenue concerning the 2013 tax digest*
  - 2. *Broadrick property correction*
  - 3. *Ramsey appeal information*

The Board acknowledged receiving emails

- d. *Nancy Edgeman requested a day off in October for birth of Granddaughter.*

The Board acknowledged and approved

**IV. BOE Report:** Roger to forward via email an updated report for Board's review.  
*The Board of Assessors acknowledged and signed that email was received*

- a. **Total 2012 Certified to the Board of Equalization – 20**  
**Cases Settled – 16**  
**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.  
The board requested each employee present at least 2 agenda items per week to the Board. Mr. Bohannon inquired about the tax bills being sent out and Leonard explained that all bills have been sent out except the ones with appeals. Board expressed that the appeals need to be ramped up and wants the appeals complete before the 2014 Digest.

## NEW BUSINESS:

## VI. Appeals:

- a. **2012 Appeals taken:** 154  
 Total appeals reviewed Board: 61  
 Processing: 21  
 Pending appeals: **93**

<p><i>2013 Appeals taken: 169</i>  <i>Total appeals reviewed Board: 48</i>  <i>Includes Motor Vehicle Appeals</i>  <i>Processing: 2012 sales price appeals</i>  <i>Pending appeals: 121</i></p>
---

**Appeal count through 10/08/2013**

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 21 of the 2012 pending appeals in Leonard's file to be reviewed - Requesting the Board acknowledge

**Board Acknowledged**

## 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:

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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 12<sup>th</sup>, 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

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All in favor**

*b. 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 \$7475 without the house.*

*Recommendation: After taking pics and research of Google earth and aerial photography recommendation would be to remove house from the record card for the 2012 & 2013 tax year. The house value was \$12,421 and the land was \$7,475 for a total FMV of \$19,896. When the house value is taken away this would make the total FMV \$7,475.*

*Reviewer Kenny Ledford*

**Motion to accept recommendation**

**Motion: Mr. Wilson**

**Second: Mrs. Crabtree**

**Vote: All in favor**

c. Map & Parcel: 15-44  
 A 1999 28x50 Southern Hospitality by Southern Energy Homes  
 Owner Name: Lumley, Bobbie J  
 Tax Years: 2009 - 2013  
 Owner's Contention: HOME REPOSSESSED IN 2009

**Determination:**

1. Field Visit of 04/04/2013 confirms Home is no longer on this property.
2. Satellite imagery indicates:
  - a. Home was on property during the 2009 tax year.
  - b. Home appears to have been removed after the 2009 image was taken but *before* the 2010 image was taken.

Per the Georgia Department of Driver Services, the Home was still titled to Bobbie J. Lumley as of 04/05/2013

Heather Gallager of Vanderbilt Mortgage Services (04/05/2013) confirmed a foreclosure date of 10/20/2009. (It is the policy of the company not to change the title unless and until the Home is resold)

The 2009 bills appears to be valid, however the Tax Commissioner considers such bills "uncollectible" and has requested they be voided as such.

**Recommendations:**

Void the Manufactured Home bills of this Home for the tax years 2009-2013.

The Home was deleted from the County property records in Future Year XXXX on 04/05/2013.

**Reviewer Roger Jones**

**Motion to accept recommendation**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All in favor**

d. Map & Parcel: 46-38A  
 A 1997 16x76 Weston Manufactured Home by Fleetwood

Owner Name: CARLSON, Roger

Tax Years: 2013

Owner's Contention: Home value should be \$ 7,010 (base purchase price)

**Determination:**

1. Home was purchased from Burnette Mobile Homes Inc on 07/05/2012.
  - a. Sales price per Bill of Sale - \$ 7,500
  - b. "Purchase Price" of the Home, per the Bill of Sale was \$ 7,010.

2. O.C.G.A. §48-5-2(3) “the transaction amount of the most recent arm’s length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year.”
  - a. Documentation of the transaction price was not provided until after the 2013 bills were created.
  - b. Therefore the 2013 value reflected the standard valuation schedule.
3. The Appellant is requesting that the sales tax portion of the transaction price (\$490) be excluded from consideration, resulting in a maximum allowable FMV of \$ 7,010.
4. Fees and taxes are typically included in the sales considerations and transaction prices of marketable properties.

**Recommendations:**

1. Correct 2013 value of this Home to \$7,500 per O.C.G.A §48-5-2(3).
2. Adjust 2013 Manufactured Home bill # 401 to \$ 7,500 FMV (\$3,000 ASV) for 2014 put Home back on standard valuation schedule.

**Reviewer Roger Jones**

**Motion to accept recommendation**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All in favor**

**e. Map & Parcel:**

57-27

14 x 66 1997 Dream Home by Clayton Homes, Inc

Appellant: Cox, James Richard & Lois Allene

Tax Year: 2012 & 2013

Appellant’s Contention: HOME REMOVED FROM THE COUNTY PRIOR TO 01/01/2012

**Determination:**

1. Appellants report that home was removed from Chattooga on or about 03/16/20211.
2. Field visit of 04/04/2013 confirms Home is no longer on property.
  - a. 2011 Satellite image appears to confirm Home was removed prior to 01/01/2012.
  - b. 2010 Satellite image appears to confirm that Home was still located on property for the 2010 tax year.

**Recommendations:**

1. Void tax due amounts on 2012 tax bill 548 and 2013 tax bill 546.
2. Home was deleted from the County tax records in Future Year XXXX on 04/04/2013.

**Reviewer Roger Jones**

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All in favor**

**Covenants**

a. Map & Parcel: 00085-00000-009-000

Owner Name: Thomas & Phyllis Mills

Tax Year: 2013

Owner’s Contention: Owner wants to file for the agricultural covenant in lieu of an appeal.

Determination: Thomas & Phyllis Mills are the owners of said property and are eligible for the covenant.

**Recommendations:** Chad recommends approving the covenant for said property for the 2013 tax year.

**Reviewer Chad Bierkamp**

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mrs. Crabtree**

**Vote: All in favor**

**VIII. Invoice: None**

**IX. refund Request:**

a. Map & Parcel S13-13                      59-39                      48B-40E

Owner Name:                      HENDERSON, MARGARET

Tax Years:                      2012

APPEAL FOLLOW UP:

1. On 08/26/2013 the County Board of Equalization made the following 2012 value changes
 

S13- 13	adjusted value from \$ 1,400 to \$ 1,000
59- 39	adjusted value from \$ 12,233 to \$ 11,550
48B- 40- E	adjusted value from \$ 2,300 to \$ 1,400
  
2. O.C.G.A. §48-5-311e6D(iii)(II) requires that any value determination made by the BoEQ that results in the creation of a refund of taxes paid, be paid by the Tax Commissioner within 60 days of the BoEQ decision.
  1. Refund authorization forms have been prepared on these 3 accounts.
  2. Board of Assessors Policy requires the refund forms to be reviewed and approved by the Board of Assessors before they are submitted to the Tax Commissioner.
  
3. For 2013 the Tax Commissioner has changed billing and collecting in such a way as to no longer have office copies of the tax bills, therefore the Tax Commissioner's Office has been notified in writing as to the changes on these accounts for correcting the associated 2013 tax bills.

**Reviewer Roger Jones**

**The Board of Assessors acknowledged refund and also**

**Acting Chairman of the Board initialed each item**

**X. Additional:**

a. Employee Review

Kenny brought a Sales Study to the board meeting for the area for the board to review.

Mr. Bohannon requested that each employee bring 2 items to the next employee meeting that would improve the office. The Board also requested each employee to draft an outline of their duties for their examination.

Meeting adjourned at 10:45 am

William M. Barker, Chairman

Hugh T. Bohannon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

