

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 23, 2013

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

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 16, 2013 - *The Board of Assessor's acknowledged, approved, and signed.*

III. BOA/Employee:

- a. Time sheets
The Board of Assessor's reviewed, approved, and signed.
- a. Mail: None
- c. EMAIL: Ramsey email with spreadsheet information

Board acknowledged receiving emails

Mrs. Crabtree stated she is getting new IPAD and will soon be receiving emails.

IV. BOE Report: Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

The Board of Assessors acknowledged and signed that email was received

- a. Total 2012 Certified to the Board of Equalization – 23
Cases Settled – 16
Hearings Scheduled – 6

Board acknowledged and discussed there are 6 hearings scheduled

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

NEW BUSINESS:

VI. Appeals:

- a. **2012 Appeals taken: 183**
Total appeals reviewed Board: 103
Leonard Reviewing: 4
Pending appeals: 80
Closed: 87

2013 Appeals taken: 164 Total appeals reviewed Board: 31 <i>Includes Motor Vehicle Appeals</i>
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Appeal count through 10/22/2013

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 - **The Board acknowledged and discussed**

VII. Appeals:a. **Map & Parcel:** 50A 9**Owner Name:** Ward-Harris Properties (Mr. Gordon Ward)**Tax Year:** 2012

Owner's Contention: Owner says the value is too high. House was broken into. They stole everything in the house, all wiring, air conditioners, and smashed windows. The house was destroyed. Owner states in a letter that the value should not be more than \$20,000.00.

Determination: Subject house is located at 164 Cedar Drive in Summerville with 1.64 acres 3,776 sq ft and a grade of 110. The TFMV of subject is \$38,106.00 (see break down listed below)

House value	\$ 7,200.00	
Bath House	5,044.00	
Pool	2,222.00	
Garage	4,967.00	
Gazebo	217.00	(not on property when I visited)
Guest House	12,239.00	
Land	6,217.00	\$38,106.00

House burned in 1989 on the inside and a portion of the outside. House has water/smoke damage. House has been broken into several times, wiring stolen, air conditioning units stolen and windows broken out. According to real estate agent Steve Baker the house is unsafe and unsound for entry and is not livable. Owner has tried to sell this property but has been unable to do so. I contacted the Summerville Fire Department to get info on the fire; however their records do not go back to 1989. I mailed Mr. Ward, owner of property, a letter giving him the value we have on each piece of real estate on the property. Mr. Ward responded but did not state in his letter which properties seemed to be over valued. He stated that the value should be no more than \$20,000.00. When I visited the property there was no Gazebo and the pool is not usable. All other structures listed are still in tact but are in need of upkeep and repair. (see photos)

Recommendations: It is recommended that the values remain the same on all properties except the Gazebo which is no longer on the property and ask Mr. Ward for more info. By removing the Gazebo will give a TFMV of \$37,889.00. It is also recommended that the BOA examine the attached paper work to determine any other changes that should be made on this property.

Reviewer Cindy Finster

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All in favor

Board requests Mobile home on property be researched to find owner

b. **Map & Parcel:** 40 2**Owner Name:** William Randy Elrod**Tax Year:** 2011

Owner's Contention: Owner is appealing the value

Determination: Subject house is located at 3060 Back Berryton Road on 4.76 acres with 1800 sq ft. The grade is 105 with house value of \$110,925.00 and a price per sq ft of \$62.00. The comps used in this study have an average of 3.26 acres with 1848 sq ft. The average grade of the comps is 105 with average price per sq ft of \$46.00. The neighborhood houses have an average of 9.69 acres with 2022 sq ft. Grade of the neighborhood houses is 98 with average price per sq ft of \$49.00. The overall house value of the comps/neighborhood is \$94,209.00 and the subject value is \$110,925.00 (subject is higher by

\$16,716.00). The overall price per sq ft of the comps/neighborhood is \$48.00 and the subject is \$62.00 (subject is higher by \$14.00). Mr. Elrod reports that the 14 x 35 addition on the rear of the house is not living area and is not heated. He also states that the attic is unfinished (on record as partially finished attic). The difference in value between the partially finished attic and the unfinished attic is \$4,625.00.

Recommendations: Subject house is not in line with the comps/neighborhood houses in value or in price per sq ft. It is recommended to lower the value of the subject house by \$4,625.00 which is the value difference between the partially finished attic and the unfinished attic. This will move the house value from \$110,925.00 to \$106,300.00 and the total FMV from \$149,712.00 to \$145,087.00.

Reviewer Cindy Finster

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All in favor

c. **Map & Parcel:** 00088-00000-006-000

Owner Name: James Vick

Tax Year: 2013

Owner's Contention: Mr. Vick contends he applied for the Conservation Easement on said property and exception was never applied to account.

Determination: Mr. Vick provided a copy of the Conservation Easement which was recorded in the clerk of courts records on 12/27/2007 in deed book 539 page 552 – 573. After reviewing deed, Chad has determined this easement covers all 82.67 acres. Since this easement was recorded in 2007 it should go into effect for the 2008 tax year. The Assessors office does not automatically receive Conservation Easements after they have been recorded. It is up to the property owner to provide our office with this documentation. Chad also determined Mr. Vick has not paid his 2011 or 2012 tax bills.

Recommendations: Chad recommends correcting the 2011, 2012 and 2013 tax bills to reflect the Conservation Easement and making this correction for all future tax bills.

Reviewer Chad Bierkamp

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mrs. Crabtree

Vote: All in favor

d. **Map & Parcel:** 00088-00000-006-000

Owner Name: James Vick

Tax Year: 2008-2010

Owner's Contention: Owner requests refund from 2008-2012 for a conservation easement he applied for and it was never applied to his account.

Determination: A conservation Easement was applied for and recorded in December of 2007 per deed records book 539 page 552 – 573. Chad determined this easement was never received by the Assessors office and never applied to his account. However Mr. Vick has not paid his 2011, 2012, or 2013 tax bill.

Recommendations: Chad recommends refunding this account from 2008 – 2010. If the board does not approve a refund back to 2008, Chad recommends the Board of Assessors advising on which year to refund this account.

Reviewer Chad Bierkamp

No decision was made due to BOA requesting reviewer research when bill was paid. Board requested all reviewers include O.C.G.A codes in the appeal to help understand the recommendation.

- e. **Map & Parcel:** 00081-00000-034-000
Owner Name: Gene & Joan Taylor
Tax Year: 2013

Owner's Contention: Owner came in after 2013 tax bills went out and contends his tax bill was incorrect. Mr. Taylor acquired parcels 81-34, 81-32-B & a portion of 81-34-B per deed book 595 page 741 dated 01/19/2013 and plat book 13 page 56. Mr. Taylor asked these three properties be combined as per deed reference for the 2013 tax year.

Determination: After reviewing said plat and deed reference, Chad has determined said parcels were acquired by Mr. & Mrs. Taylor per deed reference.

Recommendations: Chad recommends combining parcels 81-34, 81-32-B & the portion of 81-34-B into one account & correcting the 2013 tax bill. The new map and parcel number would be 81-34. The current FMV of 81-34 is \$367,215 with 114.15 acres, 81-32-B is \$57,406 with 13.61 acres and 81-34-B is \$84,068 with 21.07 acres. Mr. and Mrs. Taylor only acquired 6.43 acres from parcel 81-34-B with an estimated FMV of \$25,655. After combining these three tracts the total FMV would go from \$450,276 to \$422,208 with a total acreage of 134.19. The reason for the \$28,068 value decrease is due to combining two small acreage tracts of land with a large acreage tract of land. Chad also recommends deleting the tax bill for parcel 81-32-B & correcting the tax bill for 81-34-B.

Reviewer Chad Bierkamp

Board requested further research to determine if Gene and Joan Taylor were the owners of the property on January 1st 2013.

- f. **Owner:** DONNA JONES
Map/Parcel: S41-58-L11
Tax Year: 2012

Owner Contention: DOES NOT OWN HOUSE

Appraiser Note: This property on S41-58-L11 was bought by Donna Michelle Jones in 2008. In April of 2012 this property was sold to Sarah E. Jayroe, from Donna Helie "fna" Donna Jones. This property has been transferred in the system for 2013 tax year.

Recommendation: Contacting Ms Helie and thanking her for letting us know that house was sold in 2012 and let her know that we have transferred this information into our system for the 2013 tax year.

Reviewer Kenny Ledford

Board agreed with recommendation

- g. **Map / Parcel:** 8-2-L03
Property Owner: Gordon Jones
Tax Year: 2012

Contention: See attachment with appeal form.

Appraiser Note: The comparables used here are all neighbors in the Village On Lookout.

Determination:

1. Subject is in district 1 with a land factor code of 1. The acreage is .86 acres with a land value of \$129,000. The land was purchased in 2008 for \$88,000; this gives a sales price per acre of \$102,326. The unit price is \$150,000. The depth factor is 1. The subject is on the low end of the land value scale at \$129,000, the comps average land value is \$219,429. The subject is on the high end of the value per acre scale at \$150,000. The comps average value per acre is \$143,412.

2. The comparables are all in district 1 and all have a land factor code of 1. The NHF ranges from 1.39 to 1.54. The year sold ranges from 2007 to 2010. The average acreage is 1.54 acres for the comps. The average land value of the comps is \$219,429. The average sales price of the comps is \$139,750. All comps have a unit price of \$150,000, and all have a depth factor of 1. The value per acre ranges from \$92,593 to \$150,000. There are two lots on the comps that are lots 8-2-L08 and lot 8-2-L10 that have a value per acre of \$92,593 for lot 8-2-L08 and \$161,290 for lot 8-2-L10. These two lots should be for lot 8-2-L08 a land value of \$243,000 and for lot 8-2-L10 a land value of \$139,500. This would give these two lots the same value per acre as the other lots in the subdivision for consistency.

3. The acreage value per acre should be \$150,000. The average sales price is \$108,372 for a difference of \$41,628. This results in our value per acre .2775% more than the average sales price.

Recommendation: It is recommended for the 2012 and 2013 and 2014 tax year to adjust unit price to \$108,372. This will lower the land value to \$93,200. The depth factor is at 1 for a total land value of \$93,200 and a value per acre of \$108,372. This would be in line with the sales market data from 2007 to 2010, until there are some more sales data to record the land in this area other wise. It is also recommended for the 2014 tax year to adjust the other lots in this subdivision to a unit price of \$108,372. This would also fix the land value on lots 8-2-L08 and 8-2-L10 as of now they are valued as a tract. This would give all lots in the subdivision a unit price of \$108,372 and a value per acre of \$108,372, to be in line with the average sales price from the data from years 2007 to 2010.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All in favor

IX. Invoice: qpublic.net invoice number 191548, for October 2013, amount \$625.00. BOA acknowledged, signed, and approved.

X. Refund Request:
a. Map & Parcel: 16-25-TR7
Owner Name: McGuire, LINDA B & CALVIN
Tax Year: 2012
Nature of Item: Review of Refund Request

Determination:

1. 2012 property valuation appeal
 - a. Reviewed by BoA on 02/06/2013
 - b. Reviewed by Board of Equalization 03/18/2013
2. BoEQ decision – set value at \$ 21,630
 - a. Original value was \$ 36,987
 - b. Land value was lowered from \$ 5,130 an acre to \$ 3,000 per acre.

Needed Action: Board of Assessors review and sign-off ON ATTACHED REFUND FORM

Reviewer Roger Jones

BOA acknowledged, approved, and Chairman signed refund request

XI. Additional: Please see additional information as requested.

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 purchase 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 through 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 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:

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

Reviewer: LEONARD BARRETT

After further research and discussion the Board determined that they have exhausted all avenues

b. **Map & Parcel:** P11- 23
 Owner Name: TUCKER, MARY K
 Tax Year: 2013

Nature of Item: REQUESTING RE-INSTATEMENT OF EXEMPTIONS

Determination:

1. 2012 account in the name of Earnest & Catherine Tucker
2. 2013 account transferred to Mark K Tucker – exemptions removed.
3. Ms. Tucker has provided a signed statement that she IS Catherine Tucker (Kathryn being misspelled on the previous account)
4. Ms. Tucker stipulates that she still occupies this property as her primary residence.

Recommendation: Upon receipt of age verification, it is recommended that the homestead exemptions previously applied to this account be re-instated for 2012.

Reviewer Roger Jones_

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All in favor

c. Discuss working Friday with the Board.

Mr. Barker instructed Leonard Barrett to contact the Commissioner's office (pertaining to the email sent on 6/18/2013 with the revised holiday schedule) concerning October 25, 2014 being an unpaid holiday for the Assessor's office.

Mr. Bohannon reminded Mr. Barrett that its time for Personnel reviews.

Meeting adjourned: 10:02 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson