

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 30, 2013

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

Meeting called to order at 9:01 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 23, 2013 - *The Board of Assessor's acknowledged, approved, and signed.*

b.

III. BOA/Employee:

a. Checks

The Board of Assessor's acknowledged receiving checks.

c. Mail: None

d. EMAIL:

1. Holiday schedule

The Board acknowledged receiving emails

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

Request Board of Assessors acknowledge that email was received

a. **Total 2012 Certified to the Board of Equalization – 23**

Cases Settled – 16

Hearings Scheduled – 6

Board requested adding a line showing cases pending to the BOE.

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: 106

Leonard Reviewing: 0

Pending appeals: 77

Closed: 88

Appeal count through 10/29/2013

2013 Appeals taken: 174
Total appeals reviewed Board: 47
<i>Includes Motor Vehicle Appeals</i>
Processing: 2012 sales price
appeals
Pending appeals: 127

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman

- There are currently 0 of the 2012 pending appeals in Leonard's file to be reviewed –

The Board acknowledged there were 3 items on the Agenda that was not ready due to communication error. This was determined after the Agenda was sent to Board members.

VII. Appeals:

- a. **Owner:** Robert J. Thompson
Map/Parcel: S22-4
Tax Year: 2013

Owner Contention: Value more than tripled from last year.

Appraiser Note: This property was appealed for 2012 as well, and a BOA decision was made to adjust house. This house is also in district 2 Summerville where houses were adjusted up by 13% per BOA according to 2012 sales data.

Determination:

1. Subject has a grade of 70 with a physical depreciation of 55%, year built was in 1938 on .33 acres. The building value is \$15,632 with a land value of \$2,475 accessory value of \$1,303 for a total FMV of \$19,410. The front foot is 100' with a unit price at \$25, a depth factor of .99 and a land factor of 1 for a total land value of \$2,475. The price per front foot value is \$24.75. The sq. ft. of the building is 932' for a price per sq. ft. value of \$17 per sq. ft.
2. Per BOA decision for the 2012 tax year this house was adjusted as follows. The physical depreciation was put at 55% and a deck was added along with a carport with out floor. These changes for the 2013 tax year will result the building value at \$15,632, this being the results of houses in district 2 Summerville being raised by 13%. The land value would stay at \$2,475 and with accessories at \$1,303 for a total FMV of \$19,410 for the 2013 tax year.
3. In 2012 per BOA decision the house value was adjusted per BOA at \$13,416, the land was \$2,475, the accessory value was \$0 for a total FMV of \$15,891.
4. In 2013 along with 13% increase due to 2012 sales data, and the changes made to S22-4 in 2012 per BOA decision the building value is \$15,632, the land value stays the same at \$2,475, the accessory value is \$1,303 this is for carport with no floor added. This is a total FMV of \$19,410 for 2013. The 2012 total FMV was \$15,891 after BOA decision to change building value.

Recommendation: It is recommended that the building value be \$15,632 the land value at \$2,475 and the accessory value be at \$1,303 for a total FMV of \$19,410 for 2013 tax year.

Reviewer Kenny Ledford

Rev Motion to accept recommendation

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All in favor

- b. **Owner:** Robert J. Thompson
Map/Parcel: S22-5
Tax Year: 2013

Owner Contention: Value more than tripled from last year.

Appraiser Note: This property was appealed in 2012 as well, and a BOA decision was made to adjust the house. This house is also in district 2 Summerville where houses were increased by 13% per BOA according to 2012 sales data.

Determination:

1. Subject house has a grade of 80 with a physical depreciation of 70%, year built was in 1938 on .17 acres. The building value is \$39,532 with a land value of \$1,771 and accessory value of \$1,101 for a total FMV of \$42,404. The sq. ft. of the house is 1516 sq. ft. for a price per sq. ft. of \$26.

2. Per BOA decision for the 2012 tax year this house was adjusted as follows. The physical depreciation was put at 65% and some utility buildings were adjusted. These changes resulted in the building value at \$31,294. The land value the same at \$1,771 and the utility building changes at \$1,141 for a total FMV at \$34,669 for 2012 tax year.

3. In 2013 and with the adjustments that BOA approved for 2012, and the increase of 13% in district 2 Summerville 60-80 grade houses, the house value would be \$35,988, the land value would stay at \$1,771, the accessory value would be \$1,567 for a total FMV of \$39,326.

Recommendation: It is recommended that the building value should be at \$35,988, the land value at \$1,771 the accessory at \$1,567 for a total FMV of \$39,326 for 2013 tax year.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All in favor

c. Map & Parcel: S38 11 **NOT READY**
 Owner Name: Irvine Properties (Burger King owned by Sue & Fay Hurley)
 Tax Year: 2012

Owner's Contention: Owner is appealing the value and uniformity of this property.

Determination: The subject property is Burger King located on Highway 27. The building has 3144 sq ft with a building value of \$181,161.00 and a price per sq ft of \$58.00. The comparable restaurants used in this study have an average of 3103 sq ft with a building value of \$166,552.00 and a per sq ft value of \$54.00. The subject building is \$14,609.00 higher than the comparables but has 41 sq ft more than the comparables. The subject is \$4.00 more in price per sq ft. The comparables used in this study are McDonald's, Taco Bell, Pizza Hut, Long John Silvers and Wendy's. These are the only fast food restaurants that are in line with the subject. There have been no commercial fast food restaurants established in Chattooga County within the past several years.

Recommendations: After comparing the subject property with the comps I find that the subject property is in line with value and in uniformity. Recommendation is to leave the value of this restaurant as it is.

Reviewer Cindy Finster

d. Map & Parcel: 85 1A TR3 **NOT READY**
 Owner Name: MORRIS, CHRISTY
 Tax Year: 2012

Owner's Contention: Value has increased from \$60,088.00 to \$70,046.00. She feels it is too high.

Determination: Subject house is located at 9937 Haywood Valley Road Summerville on 3.67 acres with a grade of 100 and 1538 sq ft. house has a value of \$45,793.00 which includes a carport. The TFMV is \$70,046.00 with \$30.00 per sq ft. Also, subject house has 234 more sq ft.

The recent sales have an average acre of 4.19 with 1522 sq ft. Average house value is \$73,480.00 with none of these having any type building on the property. The TFMV is \$90,304.00 with \$47.00 per sq ft. Neighborhood houses have an average of 6.11 acres and grade of 93 with average sq ft of 1086.00. Houses have a value of \$36,019.00 with one house having a poultry house and one house having two sheds on the property. The FVMV is \$60,250.00 and a price per sq ft is \$33.00.

Recommendations: Subject property has 1.48 acres less than the recent sales and the neighborhood houses. Subject house is \$8,956.00 less in value than the average of the recent sales and the

neighborhood houses and \$10.00. Subject house has 234 sq ft more than the recent sales and neighborhood houses. Subject house is not in line with other houses. It is recommended to increase the value of the subject house to \$50,043.00 which is an increase of \$4,250.00. This will give a TFMV of \$72,503.00

Reviewer Cindy Finster

e. **Map & Parcel:** T09 13
Owner Name: Walker, Ray and Ruby **NOT READY**
Tax Year: 2012

Owner's Contention: Owner contends value too high and that the road to this parcel was closed by the county. Land is overgrown with brush and shrub. Land does not percolate. Mr. Walker feels that \$100+ in taxes is too high.

Determination: Subject land is located at the dead end street of Glennwood Drive with 2.60 acres. This value of this property is \$11,440.00 which gives \$4,400.00 per acre. The recent land sales have a value of \$12,959.00 with average per acre of \$4,628.00. The neighborhood land has a value of \$6,025.00 with average per acre of \$4,800.00. This study shows the subject property as being \$1,940.00 higher than the recent sales and neighborhood land. However, subject land is \$314.00 lower per acre than the recent sales/neighborhood land and subject has .60 more acres. Owner indicated the road had been closed by the county but after visiting the property there have been a few stumps put up at the entrance to the property by the adjoining property owner due to people dumping trash/garbage on the land. Also, I contacted the Commissioners office and Mr. Lamar Canada made a visit to the property and it was determined the county had not closed the road. Owner does have access to the property (see photo). As for the overgrown bushes and shrubs the property owner is responsible for this and should have it cleared off.

Recommendations: The subject property seems to be in line with the recent sales and neighborhood property and there is access to the land it is recommended that the value remain the same.

Reviewer Cindy Finster

f. **Map & Parcel:** 00003-00000-038-000
Owner Name: Susan Jane Wilcox
Tax Year: 2013

Owner's Contention: Owner contends her property split in 2012 and the records of the Assessors Office were never corrected to reflect this split. Owner filed an appeal in 2013 requesting this change.

Determination: Per deed book 597 page 445 dated 03/14/2012 this parcel split between Susan Wilcox and Patricia Compton. The original acres for parcel 3-38 were 21 acres. After this transaction the acres will be 9.43.

Recommendations: Chad recommends splitting parcel 3-38 for tax year 2013 and changing the acres from 21 to 9.43. Also Chad recommends creating an N.O.D for parcel 3-38-A with total acres of 11.57 and send new tax value.

Reviewer Chad Bierkamp

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All in favor

g. **Map & Parcel:** 00003-00000-038-00A
Owner Name: Patricia Compton
Tax Year: 2013

Owner's Contention: Owner acquired property from parcel 3-38 per deed book 597 page 445 dated 03/14/2012. Property was never split according to records in the assessor's office.

Determination: According to said deed Ms. Compton acquired 11.57 acres from parcel 3-38.

Recommendations: Chad recommends splitting off the 11.57 acres into a new account, parcel 3-38-A for future tax records and creating an N.O.D for tax year 2013 and send a new tax notice. FMV for this property will be \$75,073.

Reviewer Chad Bierkamp

Motion to accept recommendation

Motion: Mr. Doug Wilson

Second: Mr. Bohannon

Vote: All in favor

h. **Map & Parcel:** 00026-00000-001-0PA
Owner Name: Tyler W. Pledger
Tax Year: 2013

Owner's Contention: Owner contends he purchased Map & Parc 26-1-PA per deed book 603 page 322 dated 08/02/2013. Said property has not been transferred into his name.

Determination: After researching deed records, Chad discovered a PT-61 for this transaction was not originally filed which means this deed never came to the Assessor's Office to be transferred. Chad did determine this transaction was made in August of 2012. Since this transaction took place in 2012 the owner will pay on the purchase price on his 2013 tax bill.

Recommendations: Chad recommends correcting Mr. Pledger's 2013 tax bill to reflect this transaction and also apply the purchase price to said bill. This would make Mr. Pledger's taxable value \$110,000 for his 2013 tax bill instead of the Assessor's current value of \$167,427.

Reviewer Chad Bierkamp

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All in favor

i. **Map & Parcel:** T12 PP: II 61
Owner Name: BADGER TECHNICAL SERVICE
Tax Year: 2013

Owner's Contention: Owner contends that the material at Mt. Vernon belongs to the Government. This material is used to make uniforms for the United States Air Force.

Determination: Mt. Vernon Mills reported to us that Badger Technical Service had inventory in holding at their mill as of January 1, 2013 in the amount of \$70,025.00. According to information I received from Mt. Vernon and Badger Manufacturing this material is used to make uniforms for the United States Air Force. Badger is a purchasing agent for the Government (see attached paper work). I have also attached a letter from County Attorney, Chris Corbin (May 19, 2011) on another company (Patricio Enterprises) who purchase fabric from Mt. Vernon on behalf of the Air Force. The BOA determined them to be tax

exempt (BOA meeting 6-1-2011). It is the same situation except the Air Force has contracted with Badger Technical Services.

Recommendations: Since the Government contracts with different companies to do their purchasing it is recommended that this company also be exempt from taxes since they are a purchasing agent for the United States Air Force.

Reviewer Cindy Finster

Motion to accept recommendation

Motion: Mr. Doug Wilson

Second: Mr. Richter

Vote: 3 in favor, 2 abstained

j. **Map & Parcel:** 50A- 9

Complainant's Name: Ward-Harris Properties Inc

Tax Year: 2013

Complaint: Manufactured Home on property does not belong to Ward-Harris Properties Inc.

Determination:

1. 2013 value of Manufactured Home is \$ 13,123.
 - a. Home has been billed in the name of Ward-Harris since 2008.
 - b. Ward-Harris Properties acquired real estate in 1989.
 - c. 2008 & 2009 taxes were paid 01/03/2011
 - d. 2010 – 2013 are unpaid
2. When the Home was entered, a manufacturer's ID number was entered as well.
 - a. GAFLT54A/B79548ET11
 - b. Per the State of Georgia Department of Driver Services, that Home was titled to Faye Athane Coley on 10/17/1997; said title being current and valid.
 - c. Per the City of Summerville, the most recent utility customer at that address was Faye Coley.
3. Per field inspection of 10/25/2013, the Home appears to be vacant.
 - a. Exterior condition shows no excessive deterioration or damage.
 - b. The Home is still connected to water, gas, and electricity.
4. The County has no record of a "Faye Coley" owning real estate in Chattooga County.
5. The Georgia Department of Driver Services does not list an automobile in the name of "Faye Athane Coley" per the Tax Commissioner's Office/

Recommendations:

1. Per O.C.G.A. § 8-2-181, § 40-3-20, and §40-3-24, the ownership records of the county should be adjusted to reflect Faye Athane Coley as the owner of this manufactured Home.
2. The outstanding back bills on this Home (2011-2013) should be corrected to reflect Faye Athane Coley as the owner of this Home.
3. No change in value is recommended.
4. As Ward-Harris Properties Inc have denied all connection and responsibility for this Home, the only known address to correct the bills to is the location address of 162 Cedar Drive.

Reviewer Roger Jones

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All in favor

Recommendations:

1. Approve a refund of over-payment of 2012 taxes based on improperly entered data. (**Refund Form in File**)
2. Prepare a correction of the 2013 tax bill to properly apply the covenant value, for the Tax Commissioner's Office

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All in favor

XI. Additional:

- a. **Map & Parcel:** P02-27
Owner Name: Verdie Morris
Tax Year: 2013

Owner's Contention:

1. Applied for Local County and School Tax Exemption.
2. Did not get credit for exemption.
3. Did not receive notice for denial.

Determination:

1. Owner filed exemption application 03/05/2013.
2. Owner submitted birth date and income documentation with application.
3. Local exemptions were not indicated on the 2013 notice of value or tax bill.
4. There is no record of the Board's denial of the exemption.
5. There is no record of a letter of denial sent to the owner.
6. Based on application and documentation owner qualifies for the local exemptions

Recommendations:

- a. Grant exemption for tax year 2013.
- b. Send owner notice of Board's approval.
- c. Send exemption correction information to Tax Commissioner.

Reviewer Leonard Barrett

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All in favor

X. Miscellaneous:**a. To: Board of Assessors**

Attached you will find information pertaining to employee certification which was sent to me by Goldine Shaw, Program Coordinator with Georgia Department of Revenue. This shows the employee certification expiration dates.

BOA signed and acknowledged awareness of expiration dates

b. CONTINUING EDUCATION

EMPLOYEE: JONES, ROGER F

DATES REQUESTED: NOVEMBER 18-22, 2013

REASON FOR REQUEST: RE-INSTATEMENT OF APPRAISER CERTIFICATION

Determination:

Last course taken: May 9th – 13th, 2011

1. Substantive Rules and Regulations of the Georgia Department of Revenue 560-11-2-.25(3) states "All county appraisal staff members must successfully complete at least forty (40) hours of approved appraisal courses during each two years of his tenure as an appraiser.
2. O.C.G.A §48-5-263
Paragraph "(b) *Duties*. Each member of the county property appraisal staff shall:"

line "(8) Attend the standard approved training courses as directed by the commissioner for all minimum county property appraisal staffs;"
3. Per the Georgia Department of Revenue my appraiser certification status is listed as "non-current".

Request:

1. To approve my registration in the following appraisal course: Course V: the Cost Approach to Value to be held at the Carl Vinson Institute of Government on the Athens campus of the University of Georgia, to be held November 18-22, 2013.
2. If there are no openings in this class (deadline to apply was 10/27/2013), then to approve my registration for the same course to be held February 17-24, 2014 at the DoR offices in Atlanta.
3. Approve use of one of the Staff vehicles for transportation.

Requesting BOA Acknowledge, approve, and sign

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All in favor

c. **Map & Parcel:** 6- 1-T11
Appellant's Name: Jennings, JC & Althea S
Tax Year: 2012
Basis of Appeal: Market Value

Determination:

1. 2012 Annual Notice of Assessment set the value of this parcel at \$37,161.
2. For 2011 the County Board of Equalization has set the value of this property at \$ 25,000
3. Per O.C.G.A. §48-5-299 "*Real property, the value of which was established by an appeal in any year, that has not been returned by the taxpayer at a different value during the next two successive years, may not be changed by the board of tax assessors during such two years for the sole purpose of changing the valuation established or decision rendered in an appeal to the board of equalization or superior court.*"
4. An examination of the 2012 tax records indicates that this account was corrected to \$ 25,000 prior to the printing and disbursement of the 2012 tax bills.

Recommendations: No action is required by the Board of Assessors in this matter.

Reviewer Roger Jones

Motion to accept recommendation

Motion: Mr. Bohannon

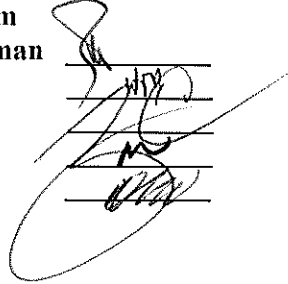
Second: Mr. Richter

Vote: All in favor

Sales and deed Transfers were discussed, Mr. Barrett explained why property transfers didn't get applied immediately.

Mr. Bohannon questioned why the minutes had not been put online since August. Mr. Barrett stated that qPublic would be contacted to find out why the minutes are not getting uploaded timely.

Meeting adjourned: 10:08 am
William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson



The image shows a series of horizontal lines with handwritten signatures and initials written over them. From top to bottom, there is a large, stylized signature, followed by initials that appear to be 'HTB', then initials that appear to be 'GWC', and finally initials that appear to be 'RLR'. A large, sweeping signature or scribble is also present at the bottom of the lines.