

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 13, 2013

Attending:	William M. Barker - Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter - Present Doug L. Wilson - Present
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Meeting called to order at 9:00 a.m.

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

At 9:02a.m. The Board of Assessors along with Mr. Barrett entered into Executive Secession

Motion to enter into executive Secession: Mr. Barker

Second: Mr. Richter

Vote: All in favor

The Executive secession adjourned at 9:20 am

Motion to exit from executive secession: Mr. Richter

Second: Mr. Wilson

Vote: All in favor

The Board of Assessor's requested contacting Mr. Winters to attend the November 20, 2013 meeting to discuss the Employees pay scales, the 2014 budget, and the employment of Mr. Johnny Pledger as part time until the open position is filled. Mr. Bohannon is preparing revised budget.

I. APPOINTMENTS: None at this time

OLD BUSINESS:

II. BOA Minutes:

- a. Meeting Minutes November 6 & 8, 2013
- b. Affidavit for Executive Secession
The Board of Assessor's reviewed, approved and signed.

III. BOA/Employee:

- a. Checks
The Board of Assessor's acknowledged
- b. Mail:
- c. EMAIL: Age 62 & 65 exemptions sales tax roll backs, Revised - 2012 State-wide Equalization Digest Report, RJ Young past due invoice, South Data for assessment notices, Ad for open position, Appeal letter to the Department of Revenue

Ms. Kathy Brown joined meeting and presented a copy of the property owners that was affected by the error in calculations in the amount of exemptions in the sales tax rebate. The BOA recommended a letter of explanation be sent with new notice. Mr. Barrett presented appeal letter to the Department of Revenue for review. The BOA voted to let Mr. Winters handle the appeal letter to the Department of Revenue. Motion by Mr. Wilson, Second by Mrs. Crabtree, and all were in favor.

The Board of Assessor's acknowledged

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 that email was received

a. Total 2012 Certified to the Board of Equalization – 24

Cases Settled – 16

Hearings Scheduled – 4

Pending cases – 8

b. Total 2013 Certified to the Board of Equalization – 8

Cases Settled – 3

Hearings Scheduled – 0

Pending cases – 5

c. Total TAVT Certified to the Board of Equalization – 3

Cases Settled – 3

Hearings Scheduled – 0

Pending cases – 0

The Board acknowledged there are 4 hearings scheduled at this time.

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: 112

Leonard Reviewing: 6

Pending appeals: 71

Closed: 89

2013 Appeals taken: 183
Total appeals reviewed Board:
53
Includes Motor Vehicle Appeals

Appeal count through 11/11/2013

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 6 of the 2012 and 8 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VII. **Appeals:**

a. **Map & Parcel:** 39-87

Owner Name: BUSBIN, BETTY

Tax Year: 2013

Owner's Contention:

1. Owner's spouse died. Owner transferred title from spouse's estate to herself. The estate deed was executed in December 2012. Homestead and school tax exemption left off 2013 in error.

2. Owner contacted office on 11/08/2013. Owner stated she did not know exemption had been removed until receiving her bill.

Determination:

1. Property recorded in tax records for year 2012 in James W. Busbin.

2. Property record changed to Bettye Earl Lee Busbin as result of deed recorded in book 609 page 403 dated 12/22/2012.

3. All exemptions removed from record for tax year 2013.

4. O.C.G.A. 48-5-40 and opinions of The Attorney General related indicate the "husband and wife together constitute only one "applicant" and are entitled to only one exemption". Also, the code defines "Homestead" to mean "the real estate owned by and in possession of the applicant on January 1 of the taxable year and upon which the applicant resides".

5. Therefore, any exemption for which both spouses qualified together, the surviving spouse would qualify.

Recommendations:

1. Reinstate exemptions removed from record for tax year 2013.

Reviewer Leonard Barrett

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All in favor

- b. **Map / Parcel: 00056-00002-L10-00A**
Property Owner: ORBRA D. SPEARS AND CANDIS SPEARS
Tax Year: 2013

Contention: DID NOT RECEIVE ASSESSMENT NOTICE FOR LOTS 1-3 AND THE SOUTH HALF LOT 10 THAT WAS PURCHASED FROM CARLOS ZELLNER IN 20120.

Determination: TRACTS 1-3 AND THE SOUTH HALF OF LOT 10 DEED BOOK 604, PAGE 501 AND PLAT BOOK 11; PAGE 138 WAS PURCHASED FROM CARLOS ZELLNER IN 2012. THESE LOTS SHOULD HAVE BEEN TRANSFERRED IN 2012 FOR THE 2013 TAX YEAR.

Recommendation: IT IS RECOMMENDED A NOD BE SENT OUT FOR THE SOUTH HALF OF LOT 10 THAT WAS A SPLIT IN 2012 BETWEEN THE SPEARS AND ZELLNER. THIS SHOULD BE FOR .30 ACRE AT A FMV OF \$3,136.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All in favor

- c. **MAP / PARCEL: 00056-00000-002-L10**
PROPERTY OWNER: CARLOS ZELLNER
TAX YEAR: 2013

CONTENTION: RECEIVED ASSESSMENT NOTICE FOR LOTS 1-3 AND LOT 10 THAT SOLD TO THE SPEARS IN 2012.

DETERMINATION: TRACTS 1-3 AND THE SOUTH HALF OF LOT 10 DEED BOOK 604 PAGE 501 AND PLAT BOOK 11 PAGE 138 WAS SOLD IN 2012 TO ORBRA D. AND CANDIS SPEARS.

RECOMMENDATION: IT IS RECOMMENDED A NOD BE SENT OUT FOR THE NORTH HALF OF LOT 10 THAT WAS SPLIT IN 2012 BETWEEN THE SPEARS AND ZELLNER. THIS WOULD BE FOR .30 ACRE AT A FMV OF \$3,136.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All in favor

- d. **MAP / PARCEL:** 00056-00000-002-L01, 00056-00000-002-L02, 00056- 00000-002-L03
PROPERTY OWNER: CARLOS ZELLNER
TAX YEAR: 2013

OWNER'S CONTENTION: RECEIVED ASSESSMENT NOTICE FOR LOTS 1-3 THAT WAS SOLD TO THE SPEARS IN 2012.

DETERMINATION: TRACTS 1-3 DEED BOOK 604, PAGE 501 AND PLAT BOOK 11 PAGE 138 WAS SOLD TO ORBRA D. SPEARS AND CANDIS SPEARS IN 2012.

RECOMMENDATION: IT IS RECOMMENDED A CORECTION BE MADE IN OWNERSHIP FOR LOTS 1-3 THAT WAS SOLD TO THE SPEARS IN 2012.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All in favor

- e. **OWNER:** Bradley Crabbe and Karla Crabbe
MAP / PARCEL: 50C-28A-L04
TAX YEAR: 2013

Owner's contention: Tremendous increase of value, nearly \$20,000 (\$16,743) from previous year.

Appraiser's Note: After a field visit to the property, it was determined that this house does not have an attic or a 100% finished basement. Also the garage has an unfinished attic, not a finished attic. This building value should be \$108,362.

Determination:

1. The subject lives in district 1 at Magnolia Ridge. Subject has a house graded at 115 with a physical depreciation of 100% being built in 2005. The acreage is .75 acre. The building value is \$136,331 before any changes. The house is recorded as a 1 story with a finished attic with a 100% finished basement. The garage is recorded with a finished attic. The land value is \$18,500 for a total FMV of \$154,831. The house is recorded having 1,755 sq. ft. for a price per sq. ft. value of \$77.68.

1A. After a field visit to the property, it was determined that the house was recorded in error. The house is a 1 story with no attic. The house has no basement and the garage has a unfinished attic.

2. The comps used here are all neighbors at Magnolia Ridge. The comps range in grade from 115 to 130. The average building value of the comps is \$130,255. The average sq. ft. of the comps is 2,425. The average price per sq. ft. value of the comps is \$53.95.

3. The sales comps used here are in the County. The grade ranges from 110 to 120. The average building value of the sales comps is \$97,424 and the average sq. ft. of the sales comps is 1,541. The average price per sq. ft. value of the sales comps is \$64.92.

4. Included in this study were houses with 1 story no or unfinished attic and no basement. These comps average building value is \$98,349 the average sq. ft. is 1,887 sq. ft. and the average price per sq. ft. is \$52.12.

Recommendation: I recommend recording the house as 1 story with no attic and no basement, along with the garage having a unfinished attic. This would put the house value at \$89,862. The land would stay at \$18,500 for a total FMV of \$108,362. These changes would make a difference in the building from \$136,331 to \$89,862 a difference of \$46,469. There is no difference in the land. The difference

in the total FMV would be from \$154,831 to 108,362 a difference of \$46,469. It is also recommended a request for refund be done for the years of 2010, 2011, and 2012, being O C G A 48-5-380.

Reviewer Kenny Ledford

Motion to accept recommendation
Motion: Mr. Richter
Second: Mrs. Crabtree
Vote: All in favor

f. Map & Parcel: 26 50
Owner Name: Wesson, Robert
Tax Year: 2012

Owner's Contention: There have been no improvements in five years. Everyone's home values have depreciated and ours increased at least \$13,000.00. I believe our home is too high.

Determination: Subject house was built in 1979 on 1.84 acres located at 4572 Hair Lake Road with 1940 sq ft and a grade of 95. Subject house has a value of \$87,745.00 for a price per sq ft of \$45.00. The comps used in this study have an average of 1784 sq ft and average grade of 98 and an average price per sq ft of \$43.00 and average house value of \$75,780.00. The neighborhood houses have an average of 1727 sq ft and an average grade of 105 and average price per sq ft of \$46.00 and house value of \$78,277.00. The average of the comps and neighborhood houses is \$77,029.00. Average price per sq ft of the comps and neighborhood houses is \$45.00. Subject house has 184 sq ft more than the comps and neighborhood and is \$10,716.00 higher in house value. The price per sq ft of the subject \$45.00 is the same as the comps and neighborhood houses. Subject property was appealed in 2009 and the Board of Equalization decision was. "We find the fair market value of the total property to be \$85,000.00". In accordance with OCGA 48-5-299 (c) the value set by the BOE stays in place for three years which was 2009, 2010 and 2011. In 2012 the BOE decision expired and the house value changed to \$90,742.00 the land remained the same for a Total Fair Market Value of \$98,470.00 which is \$19,289.00 less than the comps and neighborhood properties.

Recommendations: Since subject house has 184 sq ft more than the comps and neighborhood houses and the price per sq ft is the same (\$45.00) on the subject and comps and neighborhood the recommendation is to leave the value as it is on the subject property.

Reviewer Cindy Finster

Motion to accept recommendation
Motion: Mrs. Crabtree
Second: Mr. Bohannon
Vote: All in favor

VIII. INVOICES: RJ Young invoice past due balance \$1,217.30.
The BOA acknowledged, approved, and signed

Meeting Adjourned 10:25

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