

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 5, 2014

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 @ 9:02 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

- a. Meeting Minutes January 29, 2014
The Board of Assessor's reviewed, approved and signed.

II. BOA/Employee:

- a. Checks
The Board of Assessor's acknowledged receiving checks
- b. Email: Windstream Revised Assessment notice (needs Mr. Barker's signature),
2015 Aerial Photography/LiDAR Project, Chattooga County Questionnaire, New owners list,
ACCG legislative update
The Board of Assessor's acknowledged

III. 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 – 30**
 - Cases Settled – 27**
 - Hearings Scheduled – 2**
 - Pending cases – 3**
- b. **Total 2013 Certified to the Board of Equalization – 10**
 - Cases Settled – 9**
 - Hearings Scheduled – 1**
 - Pending cases – 1**
- c. **Total TAVT Certified to the Board of Equalization – 6**
 - Cases Settled – 4**
 - Hearings Scheduled – 2**
 - Pending cases – 2**

The Board acknowledged there are 5 hearings scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
Mr. Barrett explained that we are working through the 2012 appeals. The 2012 appeals have put the 2013 appeals behind.

NEW BUSINESS:**V. Appeals:****2012 Appeals taken:** 183

Total appeals reviewed Board: 124

Leonard Reviewing: 1

Pending appeals: 59

Closed: 93

2013 Appeals taken: 219

Total appeals reviewed Board: 73

*Includes Motor Vehicle Appeals***Appeal count through 02/04/2014**

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 1 of the 2012 and 18 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. APPEALS:

- a. **OWNER:** *Darryl & Penny Stiles*
MAP / PARCEL: 55-26 & 55-29
TAX YEAR: 2011, 2012 & 2013

Owner's contention: Owner was brought in by Ms. Brown from next door stating that he thought acreage might not be right.

Appraiser's Note: There is a survey done by K.C. Campbell on this property for William A. Tudor, Jr. in January 22, 2007.

Determination:

1. The map and parcel 55-26 has been taxed at 2.66 acres for the 2011-2013 tax years and should have been taxed at 2.17 acres.
2. The map and parcel 55-29 has been taxed at 2.00 acres for the 2011-2013 tax years and should have been taxed at 1.66 acres.
3. Mr. Stiles had sold off land to Mr. Tudor and Ms. Burrage and the land was not deducted from Mr. Stiles. Mr. Tudor has been taxed right but Ms. Burrage has not been taxed right. She has been paying for just 1 acre and should have been paying on 1.34. After deed research and adjusting aerial photo with deeds and plat these changes have been made for future year.

Recommendation: It is recommended to apply for a request for refund for Mr. Stiles for the correct acreage on map 55-26 & 55-29 for the years of 2011-2013, and correct for future year.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Richter

Vote: all

b. Map & Parcel: S23 4

Owner Name: David and Kathy Daniel

ON HOLD

Tax Year: 2012

Owner's Contention: Owner contends property is covered by water. No commercial use. Previous (several years ago) was valued at "No" value for tax purposes. Property has no use.

Determination: Subject land is a small lot .48 acres located at 5733 Highway 337 Summerville down the street from Ragland Oil. Subject has a land value of \$13,216.00 with a value per acre of \$27,533.00. This property is in a commercial district but has a residential code. The land has a small pond on it which floods when it rains and land is also in the flood plain (see attached) which causes the land to stay wet/damp most of the time.

Residential land close in acres to the subject would be more what the value of this property should be valued. Four neighborhood properties used in this study have an average of .60 acres with average land value of \$74,449.00 with a value per acre of \$125,668.00. These properties are all commercial land but surrounds subject land.

Comparison land has an average of .46 acres and land value of \$2,532.00 and a value per acre of \$5,482.00. These are residential properties from areas around the county.

Neighborhood residential land only as an average of .74 acres with a land value of \$3,699.00 and a value per acre of \$4,999.00.

Recommendations: Since subject property is in the flood plain and stays wet/damp most of the time the recommendation is to lower the value of the subject land to \$3,116.00 which is the averaged of the comparison land and neighborhood land.

Reviewer Cindy Finster

Appeal was placed on hold due to the Board of Assessors requesting further information from the Appraiser. The Board of Assessors is interested in the purchase price of the property when it was purchased.

c. Owner Name: Charla Husky Welch

Tax Year: 2013 (appeal filed 12/23/2013)

Owner's Contention:

The value is too high. The car has scratches, dents, busted front, car wasn't running when purchased. I had to do work to get vehicle running. The owners declared value is \$1,800.00.

Determination:

1. The mileage on the vehicle is 149,985 at the date of purchase.
2. The purchase price was \$600.00.
3. The Vehicle is a 2005 Dodge Neon.
4. During research on the vehicle value the state has the value assessed at \$3,825.00.
5. The NADA value of the vehicle is \$3,750.00.
6. Pictures available in file (pictures shows interior of vehicle is mostly dirty but in decent shape).

Recommendations: I contacted Ms. Welch on January 7, 2014 and ask Ms. Welch to bring records and receipts supporting the contention that the vehicle was not running. Ms. Welch has not brought in any documentation. I recommend using the state value of \$3,825.00 and leaving the Ad Valorem tax as is. Per O.C.G.A code 48-5C-1 1(a) 1(A).

Reviewer Nancy Edgeman

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: all

d. Owner Name: Barbara Blackwell (filed by Husband Robert Blackwell)
Tax Year: 2014 (appeal filed 1/13/2014)

Owner's Contention:

Value high due to high mileage

Determination:

1. The mileage of the vehicle on the date of appeal was 111,606 (see pictures). Documents show mileage as 112,000 at the date of purchase.
2. The purchase price was \$5,435.00.
3. The Vehicle is a 2009 Dodge Grand Caravan.
4. During research on the vehicle value the state has the value assessed at \$9,575.00.
5. The NADA value of the vehicle is \$9,525.00.
6. Pictures available in file.

Recommendations: During inspection of the vehicle the vehicles interior and exterior appear to be in excellent condition. NADA value is adjusted for mileage. I recommend using the state value of \$9,575.00 and leaving the Ad Valorem tax as is. Per O.C.G.A code 48-5C-1 1(a) 1(A).

Reviewer Nancy Edgeman

Motion to accept recommendation

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: all

e. Map & Parcel: T17-11

Owner Name: UCB NORTH GA

Tax Year: 2012

ON HOLD

Owner's Contention:

Assessed value as of 01/01/2012 exceeds fair market value as of 01/01/2012. Owner estimates value based on sale of other Banks in Georgia at \$332,343.

Determination:

1. The owner was sent a notice of value for tax year 2012 dated 07/13/2012 indicating a reduction of total value from \$442,972 in 2011 to \$421,590 for tax year 2012.
2. This agenda item is to address the issue in item 4, 7 & 8 of the determination from Wanda Brown's study of the subject property.
3. In item 4 of Wanda's study, the implication is that some of the sales of bank properties were in North Carolina. However, all sales were in Georgia, but none in Chattooga County. One of the buyers was from North Carolina.
4. Item 7 stated "The subject total price per sq. ft is at the highest end of the range indicating that the land and/or additions MAY account for the difference between the owner's estimate of value at \$332,343 and the 2012 total property tax value of \$421,590.
5. These additions are such things as bank vaults, vault doors, night deposits, 24 hour tellers, drive-up windows, lighting and paving. Some of the banks have these items listed as being part of the value estimate. Some do not. This issue requires further research and analysis.
6. The subject property additions are 40.9% of the total value of the property.
7. On an average the additions of the comparables is 21.1% of the comparables total values. The range of the comparables is from 4% to 34.5% (see comparison of additions).
8. The additions to the subject property are estimated at \$172,765. The subject additions are valued twice as much in relation to total value than the comparables on average. The average total estimated value of the additions for the comparables is approximately \$81,500.

9. An estimation of the subject additions at \$81,500 and leaving the land at \$127,661 and the building at \$121,164 would result in a total value estimate of \$330,325 ($81,500 + 127,661 + 121,164 = \$330,325$). This estimation is within approximately \$2,000 of the owner's estimation.

Recommendations:

1. Accept owner's proposal of value of \$332,343 for tax year 2012. This would reduce the total value under appeal from \$421,590 as indicated on the original notice dated 07/13/2012.
2. The value modification recommended in item should remain in place until the following is accomplished.
3. Research and correct data inconsistency in bank properties.
4. Use owner's market data along with any other data available for market studies on bank properties.
5. Revalue bank properties in Chattooga County based on data compiled from research indicated in item 4 above.

Reviewer LEONARD BARRETT

Appeal was placed to hold pending further information needed from the Appraiser.

f. Map & Parcel: 10-23 C
Owner Name: Roy Honeycutt
Tax Year: 2012

Owner's Contention: "Fair Market Value is far too high for today's market. Can't sell land and shack for \$20,000.00 sure isn't no way to sell it for \$58,777.00. Property is just not worth it. Will be happy to sell it to anyone for \$58,777.00".

Determination: Subject is located at 2266 Josh Ward Road in Summerville with 13 acres and a 736 sq ft house. House grade is 60 with no year built available on this structure. House value is \$10,365.00 and value per sq ft of \$14.09. There are no comparable houses in the neighborhood with the same grade or sq ft. I did find three comps within the county with an average house value of \$11,514.00 with average grade of 72 and 879 sq ft average value per sq ft of \$13.19. Subject land has an average of 11.04 acres with a value of \$38,772.00 for an average of \$3,512.00 per acre. Comparable land has 13.54 acres with a land value of \$43,262.00 for an average of \$3,404.00 per acre. There is an exemption on this property however the owner does not live here. I mailed a letter to the owner on November 12, 2013 letting him know I was working on his appeal and since his mailing address is in a different state I needed proof that this house in Chattooga County is his legal residence. Also I checked with the Tax Commissioner and there has been a vehicle registered to Mr. Honeycutt in Chattooga County since 2010. There has been no response from the owner concerning this matter.

Recommendations: Leave the FMV as it is and take off all exemptions.

Reviewer Cindy Finster

Motion to accept recommendation

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: all

g. Map & Parcel: S26 17
Owner Name: Clyde Langford
Tax Year: 2012

Owner's Contention: He feels the property value is too high.

Determination: Subject property is located on a small lot on Megginson Drive Summerville. House was built in 1948 with a grade of 95 sq ft of 1098 house value of \$32,016.00 and a value per sq ft of \$29.00. The neighborhood comps have average acres of .24 an average grade of 88 average year built of 1950 and an average house value of \$29,508.00. The neighborhood houses have an average of 1068 sq ft with a value per sq ft of \$28.00. The average sales price of the neighborhood houses is \$46,850.00 and average sales price per sq ft is \$47.00. The total FMV of the neighborhood comps is \$33,649.00 for a value per sq ft of \$32.00.

The comps have an average of .40 acres an average grade of 90 and average year built of 1965. The average house value of the comps is \$30,865.00. The Comps have an average of 1128 sq ft with a value per sq ft of \$28.00. The average sales price of the comps is \$39,250.00 with average value per sq ft of \$33.00. The total FMV of these comps is \$33,588.00 for an average of \$30.00 per sq ft. The subject grade is in line with the comps/neighborhood and subject house value is \$1,829.00 higher than the comps/neighborhood and the subject area is the same as the neighborhood/comps and subject is \$1.00 higher in value per sq ft than the neighborhood/comps. The sales price of the subject is \$2,050.00 less than the neighborhood/comps and sales price per sq ft of the subject is \$3.00 lower than the neighborhood/comps.

Recommendations: The subject house seems to be in line with the neighborhood and comps. The recommendation is to leave the value of the subject just as it is.

Reviewer Cindy Finster

Motion to accept recommendation

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: all

h. Map & Parcel: T12 PP: II 61

Owner Name: Baker Textile **Owner,** Paul Baker

Tax Year: 2012

Owner's Contention: Owner is appealing the annual notice of assessment for 2012. "We are requesting a reduction of a modest 21.5% (\$342,000.00) of the fair market value. We are paying for goods stored in the Mt. Vernon Mills warehouse as of January 1, 2012. Textile piece goods are a commodity which has a price variance based primarily on market conditions and cost of manufacturing materials particularly cotton prices. The FMV in this case is based solely on the invoice price at the date of purchase".

Determination: Baker Textile is a company based in Quebec Canada. They did have Inventory in Holding at Mt. Vernon Mills on January 1, 2012 in the amount of \$1,584,062.00. Mr. Baker is asking for a 21.5% reduction in the Fair Market Value of these goods. Mr. Baker's calculations are: \$1,584,062.00 x 21.5% = \$342,000.00. However this figure is incorrect and should be \$1,584,062.00 x 21.5% = \$340,573.00 for a difference of \$1,427.00. Since Baker Textile does not qualify for Freeport exemption the appeal was filed for the reduction.

Recommendations: Since this company does not qualify for Freeport but has filed an appeal for a reduction I am asking the BOA to make a decision as to allowing the reduction for this company.

Reviewer Cindy Finster

Motion to leave as is:

Motion: Mrs. Crabtree

Second: Mr. Bohannon

Vote: all

VII. Covenants:

a. Property Owner: SCOTTY, BROWN

Tax Year: 2014

Contention: Filing for new Covenant of 8 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 10, Per O.C.G.A 48-5-7.4 (a) (1) (B) 9 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 8 acres of agriculture land.

Reviewer Nancy Edgeman

b. Property Owner: BROWN, KENNETH & TRACI

Tax Year: 2014

Contention: Filing for new Covenant of 28.72 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 30.72, Per O.C.G.A 48-5-7.4 (a) (1) (B) 28.72 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve new Covenant of 28.72 acres of agriculture land.

Reviewer Nancy Edgeman

c. Property Owner: RAILEY DOUG R II

Tax Year: 2014

Contention: Filing for new Covenant of 87.21 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that the total acreage is 87.21
3. Property map is available with file.

Recommendation: Approve new Covenant of 87.21 acres of agriculture land.

Reviewer Nancy Edgeman

d. Property Owner: COLEY, JEFF LAMAR

Tax Year: 2014

Contention: Filing for renewal Covenant of 23.91 acres of agriculture land and 68.73 acres of timberland.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 92.64.
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 23.91 acres of agriculture land and 68.73 acres of timberland.

Reviewer Nancy Edgeman

e. Property Owner: BTH 634 INVESTMENTS LLC
Tax Year: 2014

Contention: Filing for new Covenant of 97.63 acres of agriculture land.

Determination:

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 99.63, Per O.C.G.A 48-5-7.4 (a) (1) (B) 38 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve renewal Covenant of 97.63 acres of agriculture land.

Reviewer Nancy Edgeman

Motion to approve Covenants a-e:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

VIII. Invoices: Office Depot; order number 692558942, Date 1/28/2014, Amount \$129.96, RJ Young invoice # 227484, date 1/30/2014, amount \$ 177.56.

IX. Additional;

- a. **TO: Board of Assessors**
FROM: Nancy Edgeman

I would like permission from the BOA to register and take Course 1A "Assessment Fundamentals" which will be offered February 24-28, 2014 at the DOR in Atlanta (Southmeadow). I need to take Course 1A before I take the Appraiser I regional exam in March. Thank you for considering my request.

Nancy Edgeman

Motion to approve request

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

- b. **TO: Board of Assessors**
FROM: Randall Espy

I would like permission from the BOA to register and take Course 1 "Certification of Assessors" which will be offered March 3-7, 2014 at the DOR in Atlanta (South meadow). I need to take Course 1A before I take the Appraiser I regional exam in June.

Thanks Randall Espy

Motion to approve request

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

From: Johnny Pledger

To: Board of Assessors

Leonard asked if I would consider working part time here as a field appraiser. I would certainly consider this offer if my seniority is reinstated and my hourly rate of pay increased to \$16.58.

My hourly rate for previous employment, including previous part time employment was \$13.36. I have approx 15 years here. All office employees received a 10% rate increase shortly after I came back to work here in mid December. This would have increased my hourly rate to \$14.70. Other employees receive

Paid holidays (10), and Paid sick and Vacation days, (20). I have calculated this to be a benefit of \$1.88 per each hour an employee works. This compensation would increase my hourly rate to \$16.58. Office Employees receive Insurance benefits. I am not asking for these benefits if I have a Flex time agreement.

My worksheet:	Paid holidays	10 days	75 hours	@ \$14.70 per hour	\$1,102.50
	Vac & Sick	20 days	150 hours	@ \$14.70 per hour	\$2,205.00
			Total -		\$3,307.50

22 work days per month x 12 months = 264 work days per year

264 - 30 sick/vac days = 234 work actual work days per year

234 x 7.5 hours a day = 1,755 yearly work hours

$\$3,307.50 / 1,755 = \1.88 per hour

\$13.36

\$1.34

\$1.88

Total \$16.58 per hour and a flex time schedule.

Thank you,
Johnny Pledger

Motion to deny Proposal

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

Mr. Barrett explained The Tax Commissioners office was having difficulties with the 2013 Public utilities notices. Mr. Barrett explained the Department of Revenue didn't provide enough information to create the bill.

Mrs. Crabtree requested that Roger Jones provide copies of the Board of Equalizations decisions to the Board of Assessors for review in the weekly BOA meeting.

Meeting Adjourned: 10:02 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson








