

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 17, 2014

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 @ 9:03 a.m.

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

APPOINTMENTS: OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes December 10, 2014

The Board of Assessor's reviewed, approved, & signed

II. BOA/Employee:

a. Time sheets

The Board of Assessors reviewed, approved, & signed

b. Emails:

1. Salvage Value

Mrs. Crabtree stated we may need to set a level 1, 2, & 3 and establish criteria for the levels.

2. Trimble granted exemptions

3. Map 10-27 field visit

4. Chattooga Co DOR digest review

Mr. Bohanon requested a copy of the 2011 digest review from the DOR. Mr. Barker instructed Mr. Barrett to follow up on the bank sales that we haven't received a response on yet.

5. Field visit Summary

Mrs. Crabtree requested a hard copy of the summary.

6. Field visit History

Requesting the BOA acknowledge receiving email

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

Requesting BOA acknowledge that email was received

a. Total 2013 Certified to the Board of Equalization – 49

Cases Settled – 47

Hearings Scheduled – 2

Pending cases – 2

b. Total 2014 Certified to the Board of Equalization – 6

Cases Settled – 3

Hearings Scheduled – 3

Pending cases – 3

c. Total TAVT Certified to the Board of Equalization – 33
Cases Settled – 30
Hearings Scheduled – 3
Pending cases – 3

Requesting the Board acknowledge there are 8 hearing scheduled at this time.

IV. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated we are still working on appeals and getting prepared for the 2015 exemptions and returns.

NEW BUSINESS:

V. **Appeals:**

2013 Appeals taken: 196 (13 TAVT)

Total appeals reviewed Board: 146

Pending appeals: 50

Closed: 144

Includes Motor Vehicle Appeals

Appeal count through 12/12/14

2014 Appeals taken: 198

Total appeals reviewed Board: 101

Pending appeals: 97

Closed: 64

Includes Motor Vehicle and Mobile Home Appeals

Appeal count through 12/12/014

Weekly updates and daily status kept for the 2013 & 2014 appeal log by Nancy Edgeman. **Requesting the Board acknowledge**

VI. **APPEALS:**

a. Owner: Jane E. Schlachter
 Map/Parcel: 48-66 & 48-66B
 Tax Year: 2013 & 2014

**On Hold pending
 further research**

Owner Contention: Excessive valuation for 2013, Changed from \$141,483 to \$102,201, plus \$108,569 two parcels instead of one.

Appraiser Note: Property owner stated that map and parcel 48-66B was created and they did not ask for this to be done.

Determination:

1) Map and parcel 48-66 had 42.31 acres valued at \$93,651. The accessory's valued at \$8,550. This brings total FMV to \$102,201.

2) Map and parcel 48-66B had .50 acre valued at \$77,539. The building structure valued at \$31,030. This is a total FMV of \$108,569.

3) In 2012 these two parcels were as one tract being 48-66. The building value at \$39,282, the accessory value \$8,550 and the land of 42.31 valued at \$93,651. This brings the total FMV to \$141,483.

4) Property owner stated that they never said anything about splitting these two parcels, that the Tax Assessor's Office did this without consent from the property owner.

Recommendation: It is recommended to put the two map and parcels back as one parcel for 2013. I have been told that we are not to combine or split property unless property owner gives permission. These

changes would put the building value at \$31,030, the accessory value at \$8,550, and the land value at \$94,756 for a total FMV of \$134,336 for the 2013 and 2014 tax year.

Reviewer: Kenny Ledford

b. Map / Parcel: 2-33-T01 & 2-33-T03

Property Owner: Bruce Collins Tate

Tax Year: 2014

Appraiser Note: Property owner came in to office March 3, 2014 to renew covenant and combine parcels to be renewed under the covenant. During this visit the property owner requested that map and parcel's 2-33-T01 & 2-33-T03 be combined and put under the covenant. I failed to get this property combined and put under the covenant starting for the 2014 tax year.

Recommendation: It is recommended to combine properties and have the Board of Assessor's sign off on the covenant that the property owner has signed and paid for. It is also recommended to do a bill correction for the 2014 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

c. Map & Parcel: S33 4

BUILDING ONLY

Owner Name: Rajesh Patel

Tax Year: 2014

Owner's Contention: "Value is too high land and building".

Determination: Subject building is located at 12384 Highway 27 North and is the old Modern Cleaners. It is now a convenience store. The store was built in 1962 and has a grade of 90 with 3140 sq ft and a value of \$48,096.00 for a value per sq ft of \$15.32 and a TFMV of \$129,482.00. The neighborhood stores have an average year built of 1953 average grade of 100 average of 3156 sq ft for a value per sq ft of \$14.88 for a TFMV of \$119,361.00. The comparable properties have an average year built of 1976 average grade of 92 average sq ft of 3887 for a value per sq ft of \$16.21 for a TFMV of \$87,001.00. The overall average show the subject building is two years older, 381 sq ft less, \$835.00 less in building value and is .23 cents more in value per sq ft than the neighborhood and comps.

Recommendation: Leave the subject building as it is at \$48,096.00.

Reviewers Cindy Finster

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mrs. Crabtree

Vote: All

d. Map & Parcel: S33 - 4

LAND APPEAL

Owner Name: Rajesh Patel

Tax Year: 2014

<p>On Hold pending Front Foot calculations</p>
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Owner's Contention: "Value is too high land and building".

Determination: Subject land has .23 acres with a value of \$79,035.00 for a value per acre of \$343,630.00. The neighborhood comps have an average of .30 acres with a land value of \$69,616.00 for an average value per acre of \$260,950.00. I have attached pictures of the land and parking area on the subject and neighborhood land. The only parking for the subject is in front of the building. Subject land seems to be higher in value by \$9,419.00 and has .07 acres less than the neighborhood land.

Recommendation: In order to make subject land more in line with the neighborhood properties it is recommended to lower the subject land by \$9,000.00 for a land value of \$70,035.00.

Reviewers Cindy Finster

e. Map & Parcel: 55-39

Owner Name: Harris, Joey

Tax Year: 2013

Appraiser notes: Appeal form is incomplete and not filled out properly.

Owner's Contention: ?

Determination: Appellant has no legal interest in property. There is no letter of authorization accompanying the appeal or does it specify grounds for appeal. Joey Harris is the wife of appellant. (Dwayne Richardson)

Recommendations: I request the board's guidance on processing this appeal. Should this appeal be processed as is or should I request a letter of authorization and new form specifying grounds for appeal.

Reviewer Randy Espy

Motion to deny appeal due to incomplete appeal form:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

f. Map & Parcel: S26-107

Owner Name: Richardson, Joey H.

Tax Year: 2013

Appraiser notes: Appeal form is incomplete and not filled out properly.

Owner's Contention: ?

Determination: Appellant has no legal interest in property. There is no letter of authorization accompanying the appeal or does it specify grounds for appeal. Joey H. Richardson is the wife of appellant. (Dwayne Richardson)

Recommendations: I request the board's guidance on processing this appeal. Should this appeal be processed as is or should I request a letter of authorization and new form specifying grounds for appeal.

Reviewer Randy Espy

Motion to deny appeal due to incomplete appeal form:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

g. Map & Parcel: 49A-29

Owner Name: Humphrey, Jackie L.

Tax Year: 2013

Owner's Contention: House was built in 1975 is more like a 85% house. You have it rated 110%.

Determination: Home is graded consistently with other 110 grade homes.(see pics) Equity study of 110 grade homes indicates subject's price per sf. of \$39.31 is below the median(\$39.57) and below the average(\$42.35) of neighborhood comps. The 2013 sale study of homes in Dist. 2 indicates the subject's price per sf.(\$39) is less than the two comparables median(\$44) and average(\$44) sales price per sf. The 2013 sale study of 110 grade homes in Dist. 1 indicates the subject's price per sf.(\$39) is less than the five comparables median(\$54) and average(\$59) sales price per sf.

Recommendations: I recommend leaving subject's value as is. A home value of \$102,090. A TFMV of \$158,676.

Reviewer Randy Espy

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All

h. OWNER: KIRBY, RUBY and C/O LINDA FOWLER

MAP/PARCEL: 58-52

TAX YEAR: 2013 and 2014

Owners' Contention: House is falling in. Property appraised for much less (appraisal enclosed in file). House is going to be torn down.

Determination:

1) The subject property at 1,104 sq. ft. is valued at \$6,117 for tax year 2013 and 2014 with a (R4) land value of \$12,540 for 5 acres at \$2,508 per acre.

2) A property visit on August 12, 2014 is noted in tax records resulting in entering a sound value for the house of \$5,000 which will apply in tax year 2015.

- The grade of the house is 50 and the physical 25 since last visit in 2008.

3) According to neighborhood comps and research in tax records, the subject property falls within range at the lower end of price per acre with similar properties of the same terrain and soil types.

4) The subject property topo is gently sloping, slightly irregular and wooded. The drainage appears adequate.

- There is public electricity; however the gas, water and sewer access is unknown.
- There is public road access and good access to US Highway 27.
- A neighborhood property with the same road access is valued equal to subject at \$12,540 for 5 acres.

5) The quality/topography of land was reclassified as indicated on the 2013 assessment notices.

6) According to annual adjustments in tax assessors records the land values are within close proximity of market value.

7) The appellant included a sales comparison appraisal concluded by Nelson Appraisal Services, LLC using comparables from 4 miles to 7.64 miles away from the subject property.

- According to their appraisal the subject has access to all available amenities. It is in good proximity to employment opportunities, convenient shopping, schools and places of worship.

- There is no clarification in the Market Data Analysis report from their appraisal as to how the comparables relate to the subject other than the indication they are all rural, about the same acreage and indicate no amenities.

NOTE: Homestead is no longer applicable for the subject property resulting in all elderly exemptions being removed.

Recommendation:

1) Requesting the Board of Assessors apply the neighborhood comparison results for the land value to remain \$12,540 for tax years 2013 and 2014.

- This would maintain uniformity based on topography, location and road access and taking into consideration the land reclassification update.

2) Requesting the Board of Assessors apply the SV (sound value) of \$5,520 to the house for 2013 and 2014 and adjust 2015 tax year value to \$5,520. This would apply the Board's decision to sound value at \$5 per sq. ft. for 1,104 sq. ft.

- This results in a total fair market value of \$18,060 for tax year 2013, 2014 and 2015.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

i. Map & Parcel: 70-1

Owner Name: Mitchell, Lola (David Mitchell)

Tax Year: 2014

Owner's Contention: Acreage reduction and covenant continuation

Determination:

1. According to deed research and mapping corrections the property measures at 42.75 acres.
2. According to transfer and acreage correction completed December 26, 2013 to begin in tax year 2014 the current property owner was taxed on 45.81 acres.
3. In prior tax records the mapping data indicates an error measuring 3.26 acres over the Southeasterly side of the land lot line.
4. Prior tax records for previous property owner also indicate an error measuring 7.99 acres into the adjoining property of 38 acres in Walker County for a total of 11.25 acres that does not comply with recorded deeds. (Maps and deeds for Walker County and Chattooga County are available for the Board to review)
5. The covenant was originally effective in tax year 2006 to end in December 2015.
6. When the property transferred to current owner voiding the original covenant the exemptions were removed from tax records in tax year 2014.
7. The current owner is filing a continuation of covenant requesting the exemptions apply for tax year 2014 through 2015 when the original contract expires.
 - Prior Board decisions support continuation of covenants in the event property is transferred to new owner providing the new owner files continuation of contract.
8. According to recent tax records a visit to the property on August 1, 2014 indicates a sound value for the improvement on the property for tax year 2015.
9. The improvement has an area of 1,610 sq. ft. and if sound valued at \$5 per sq. ft. results in a building value of \$8,050; a reduction from \$102,651 to \$100,551 total fair market value.

Recommendations:

1. Requesting the Board approve acreage correction from 45.81 acres to 42.75.
2. Requesting the Board of Assessors approve continuation of covenant
3. Requesting the Board of Assessors approve a sound value for the improvement of \$8,050 resulting in a total fair market value of \$100,551 for tax year 2014.

Reviewer Wanda Brown

Note: Correct Total FMV will be \$93,645 instead of \$100,551.

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Mr. Bohanon

Vote: All

j. Map & Parcel: T16-10

Owner Name: Thomas, John H. & Kay

Tax Year: 2014

Owner's Contention: Property value too high. Returned value at \$18,500

On Hold Pending further information

Determination:

1. Owner's power of attorney filed return for house and lot for tax year 2014 at \$18,500 on 03/05/2014.
2. Owner was sent notice of value for \$38,781 (land \$7,938 house \$28,249 acc \$2,594) as current value and \$39,051 as previous and return value. The return value indicated thereon was in error it should have been shown as \$18,500.
3. Office was contacted concerning the issue of notice error and house and lot condition. Indicated house in worse shape than house on map T07-72 (see photos).
4. Photos indicate subject in much worse shape than T07-72. Board action (02/19/2013) accepted recommendation to adjust T07-72 to 60% physical condition and a house value of \$16,137.
5. Research determined subject property visited 03/11/2014 in response to the return of value. An exterior inspection was done at this time. No changes to the record were made at this time.
6. Property was visited 07/08/2014 to address issue of lot condition and house interior condition. Photos were taken. Notes for recommendation to modify physical condition dated 08/14/2014 indicate additional need for value adjustment.
7. Value corrections based on notes 08/14/2014 from interior inspection photos indicate a physical condition change to 67% and a total property value change from \$39,051 to \$35,767.
8. If subject physical condition is adjusted in relation to map T07-72 (based on photos of T07-72), the subject physical would be in the 40% to 50% range. This would result in the house value being \$15,066 to \$18,833 and the total value range being \$25,598 to \$29,365.
9. Corrections did not get into system. Corrected notice did not get sent to owner.
10. Land valued in line with similar lots in area including those with no driveway paving.

Recommendation:

1. Adjust house value only for tax year 2014.
2. Decide if value should be based only on field notes and photos of subject or if physical condition and board action on map T07-72 should be taken into consideration.
3. Send corrected notice of value. Correct billing.

Reviewer Leonard Barrett

k. Map & Parcel: 55B-46
 Owner Name: Thomas, Kay Marie
 Tax Year: 2014

On hold pending further information
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Owner's Contention: Property value too high (oral communication) Ecutrix.

Determination:

1. No return found on file for tax year 2014.
2. Notice of value for tax year 2014 sent indicating return value of \$14,960, previous value of \$14,960 and current value of \$20,426.
3. Notice indicates value increased due to building being added to account.
4. No appeal found on file for tax year 2014.
5. Current value breakdown is land (\$14,960), buildings (\$5,466), and total (\$20,426).
6. Building value is a low quality, poor condition 988 sq ft garage building valued at \$5.53 per square foot ($\$5,466 / 988 = \5.53).
7. Land is valued in line with similar properties in area at \$4,400 per acre for 3.4 acres.
8. 2013 county sales of vacant tracts 1 to 5 acres have an average sale price per acre of \$4,258.

Recommendation:

1. No records indicate appeal on file.
2. No record error apparent.
3. Take no action for tax year 2014 and notify owner of reason.

Reviewer Leonard Barrett

l. Map & Parcel: 10-27, 11-2, 18-6, 18-32, 18-34, 22-21, 22-24, 32-16, 32-29, 37-141, 53-4, 80-16, 84-15 (Same as 2013)

Owner Name: Plum Creek Timberlands Inc. LLC
 Tax Year: 2014

Owner's Contention:

1. The owner's representative is appealing 2014 property tax value. Representative contends income approach to value should be used to estimate the properties market value.

Determination:

1. The subject property is woodlands in various locations throughout the county.
2. The properties are used and were purchased for the purpose of growing pine timber.
3. Comparison study of similar properties (Forest Land Protection properties) indicates subject properties are valued in line with comparables (see attached comparison).
4. Examination of properties sold that has timber growing thereon indicates the subject property is valued less per acre than the average sale price per acre (see attached land sales sample).
5. Examination of the owner's representative's data indicates the property is valued higher than its market value based on the income approach to value (see attached income approach to value summary).

Recommendations:

1. Examine data. Determine if timber land company properties are unique based on use and sales data. If so, accept owner's proposal to value by income approach. Value other timber land companies by income approach.

Reviewer Leonard Barrett

Motion to deny appeal and leave values as is for 2014:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

VII. MISC. ITEMS:

a. Property Owner: LEO LANIER
 Tax Year: 2014
 Map & Parcel: 57-18

Contention: Filing for Veterans exemption

Determination:

1. Letter from the Department of Veterans Services dated May 20, 2004 confirming Mr. Lanier is granted entitlement to the 100% rate effective March 4, 2004
2. Letter from the Department of Veterans affairs states Mr. Lanier's Service connected disability is 70%.

Recommendation: My recommendation is to deny the Exemption per O.C.G.A. 48-5-48(a)(1) § 48-5-48. Homestead extension by qualified disabled veteran; filing requirements; periodic substantiation of eligibility; persons eligible without application

(a) As used in this Code section, the term "disabled veteran" means:

(1) A wartime veteran who was discharged under honorable conditions and who has been adjudicated by the Department of Veterans Affairs of the United States as being totally and permanently disabled and entitled to receive service connected benefits so long as he or she is 100 percent disabled and receiving or entitled to receive benefits for a 100 percent service connected disability;

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

b. Property Owner: John F. Nichols
 Tax Year: 2015
 Map & Parcel: 43-2

Contention: Filing for Veterans exemption

Determination:

1. Letter from the Department of Veterans Services dated November 21, 2014 confirming Mr. Nichols combined service connected evaluation is 100%.

Recommendation: My recommendation is to approve the Veterans Exemption for the 2015 tax year per O.C.G.A. 48-5-48(a)(1)

§ 48-5-48. Homestead extension by qualified disabled veteran; filing requirements; periodic substantiation of eligibility; persons eligible without application

(a) As used in this Code section, the term "disabled veteran" means:

(1) A wartime veteran who was discharged under honorable conditions and who has been adjudicated by the Department of Veterans Affairs of the United States as being totally and permanently disabled and entitled to receive service connected benefits so long as he or she is 100 percent disabled and receiving or entitled to receive benefits for a 100 percent service connected disability;

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

c. Property Owner: Eddie R & Geneva Teague
Tax Year: 2014
Map & Parcel: 49-30

Contention: requesting Homestead Exemption for 70 and older for 2014
Determination:

1. Letter was mailed on April 1, 2014 requesting income documentation
2. Income documentation was received on 10/8/2014.
3. Unable to verify eligibility without income documentation.

Recommendation: My recommendation is to deny Exemption for 2014 and inform property owner to reapply for 2015 tax year per O.C.G.A 48-5-45(a)(2).

§ 48-5-45. Application for homestead exemption; unlawful to solicit fee to file application for homestead for another

(a)(2) The failure to file properly the application and schedule on or before the date for the closing of the books for the return of taxes of a calendar year in which the taxes are due shall constitute a waiver of the homestead exemption on the part of the applicant failing to make the application for such exemption for that year.

§ 48-5-18. Time for making tax returns

Each tax commissioner and tax receiver shall open his or her books for the return of real or personal property ad valorem taxes on January 1 and shall close those books on April 1 of each year.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

d. Property Owner: Dorothy P Lenderman
Tax Year: 2014
Map & Parcel: S28-54

Contention: Homestead exemption removed in error. Ms. Lenderman transferred property to her Grandkids with a reservation of life estate to herself.

Determination:

1. Deed was transferred to Carter Lee & Luran Kelly Lenderman on September 30, 2013
2. Deed shows Ms. Dorothy Lenderman reserved a life estate unto herself for the balance of her life.
3. Homestead was on property in 2013.
4. Homestead was removed in error when transfer was done.

Recommendation: I recommend reinstating the homestead exemption and do a bill correction for 2014.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

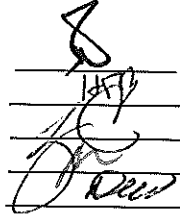
Vote: All

Motion was made by Mr. Wilson to have the Board of Assessors meeting on Tuesday, December 23, 2014, and Tuesday, December 30, 2014 due to the Christmas and New Years holiday, Seconded by Mr. Bohanon, and all that were present voted in favor.

Mr. Richter requested an email be sent out to all the Board members.

Meeting adjourned at 10:17 am

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

The block contains five horizontal lines, each with a handwritten signature written over it. The signatures are in dark ink and appear to be cursive or semi-cursive. The first signature is the most legible, appearing to start with a large 'W'. The subsequent signatures are more stylized and difficult to decipher.