

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 14, 2015

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 @ 9:05 a.m.

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

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes January 7, 2015

The BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

The BOA reviewed, approved, & signed

a. Emails:

1. FMSA LAND LLC MAP 53-7

Mr. Wilson made the motion for Mr. Barrett to send a letter to owner to verify usage of the property, seconded by Mr. Bohanon, and all that were present voted in favor.

2. Plum Creek Agreement for 2014 appeals

3. Georgia Property Tax News January 2015

4. 2014 Office Procedures Audit

Mr. Bohannon requested a copy of the 2008 Digest review.

5. Course IVB – Valuation of Rural Land (Mr. Barker requested to attend)

Motion was made by Mr. Wilson to approve Mr. Barker to attend Course IVB, seconded by Mr. Bohannon, all that were present voted in favor. Mr. Barker requested Mr. Barrett to register him for the class, make reservations, and request the County car from the Commissioners office.

6. 2013 Bank sales

7. GAAO North District meeting

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.

The BOA acknowledge that email was received

- a. Total 2013 Certified to the Board of Equalization – 49
 - Cases Settled – 48
 - Hearings Scheduled – 1
 - Pending cases – 1

- b. Total 2014 Certified to the Board of Equalization – 26**
Cases Settled – 20
Hearings Scheduled – 0
Pending cases – 6
- c. Total TAVT Certified to the Board of Equalization – 34**
Cases Settled – 33
Hearings Scheduled – 0
Pending cases – 1

The Board acknowledge there are 1 hearing scheduled at this time.

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

Mr. Barrett will check with Ms. Finster on the Freeport.

NEW BUSINESS:

V. Appeals:

2013 Appeals taken: 196 (13 TAVT)
 Total appeals reviewed Board: 150
 Pending appeals: 46
 Closed: 120
 Includes Motor Vehicle Appeals
Appeal count through 01/13/2015

2014 Appeals taken: 199
 Total appeals reviewed Board: 131
 Pending appeals: 68
 Closed: 63
Includes Motor Vehicle and Mobile Home Appeals
Appeal count through 01/13/2015

Weekly updates and daily status kept for the 2013 & 2014 appeal log by Nancy Edgeman. The Board acknowledged

VI. APPEALS:

- a. **OWNER:** Rash, Dennis
MAP/PARCEL: 26-2-B
TAX YEAR: 2014

Owner's Contention: Approximately 1/3 of this land is in a flood zone and I feel it should be valued at \$35,000.

Determination:

1. The subject property is 9.55 acres located on Hair Lake Rd between Railey Rd and Beavers Rd.
2. Approximately 3.3 acres of the property is located in the flood zone as indicated on maps leaving 6.5 acres outside the flood zone.
3. Property tax records indicate the subject property has good road access with approximately 741 front ft and unit price of \$1,710.
4. The subject property is valued at \$4,300 price per acre with a total value of \$41,065 for 9.55 acres.
5. The 2011 appeal on value of \$48,132 was reduced to \$45,724 in tax year 2012.

6. According to tax records the value was reduced to \$41,065 in tax year 2013 and did not increase or change for tax year 2014.

7. The subject property falls within range of neighboring comparison's fair market value with a median of \$4,335.00.

8. Maps 26-13 and 26-15 have property within the flood zone as viewed on maps and are classed the same as the subject with good access.

9. Map 26-13 directly behind the subject property is 13.88 acres with approximately the same number of acres within the flood zone and is \$4,531.34 per acre.

Recommendation:

1. Requesting the property value remain set at \$41,065 as notified for tax year 2014.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

b. Map & Parcel: 39A 37

Owner Name: John Agnew

Tax Year: 2014

Owner's Contention: "Appraisal value does meet equally with the "selling value" of the house because of location".

Determination: Subject house was built in 1975 and is located at 215 Rains Circle on .55 acres with a grade of 105 and has 1808 sq ft. The house value is \$79,994.00 for a value per sq ft of \$44.24. This house was purchased by the current owner in 2012 through a foreclosure sale for \$35,000.00. Owner does not live in the house.

Neighborhood houses have an average year built of 1971 and with average grade of 110 average sq ft of 1932. The average house value is \$89,025.00 for an average of \$46.36 per sq ft.

The comparable properties have an average year built of 1954 average grade of 104 average sq ft of 1833.

The average house value is \$85,421.00 for an average of \$46.68 per sq ft.

The overall average of year built is 1963 overall grade 107 overall sq ft 1837. The overall average house value is \$80,318.00 for an overall average per sq ft of \$43.75.

Recommendation: Subject house does seem to be in line with the overall average of the neighborhood and comps houses therefore I recommend the house value remain at \$79,994.00 for a TFMV of \$86,750.00.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. Map & Parcel: 39D 60

Owner Name: Kenneth Sholtz

Tax Year: 2014

Owner's Contention: "Home is not in livable condition not economically feasible to repair. Home detracts from the land value".

Determination: This house was purchased at a tax sale in March, 2012 for a price of \$2,800.00. I did make a visit to this property on January 8, 2015 to check the condition. The house was built in 1947 and is located on .46 acres on Piedmont Avenue Summerville. House has a grade of 75 with 760 sq ft and a house value of \$19,351.00 for a value per sq ft of \$25.46. This house is not livable as roof is falling in, a lot of the wiring is missing, bathroom floor is caving in, floors have been wet and are now rotting, some of the windows have been broken out and the back of the house is so grown up you cannot get behind the house.

Recommendation: Since this house is in such bad condition it is recommended to sound value this house at \$5.00 per sq ft for a house value of \$3,800.00 and leave the land value as it is at \$2,775.00 for a TVMF of \$6,575.00.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

d. Map & Parcel: S37 14

Owner Name: Richard E. Howell

Tax Year: 2014

Owner's Contention: "Feel value is way too high. House is not livable. "Using for storage".

Determination: I visited this property on January 8, 2015 to take picture of the structure and found that most of the windows have been broken out and it is being used as storage by the owner. The house is located at 55 Pecan Orchard Road Summerville on .28 acres and house has 640 sq ft and a grade of 55. House has a value of \$10,603.00 for a value per sq ft of \$16.57.

Recommendation: Since this house is in such poor condition I am recommending a sound value of \$3,200.00 which is \$5.00 per sq ft. ($640 \times \$5.00 = 3,200.00$) and leave the land value as it is at \$2,700.00 for a TFMV of \$5,900.00.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: 3 yes and 1 abstained

e. Property: A 14x66 1984 Fleetwood Manufactured Home located on 47A--2; street location is 230 Plum Street

Appellant: DUNCAN, CHESTER & TERRI

Agent by bill of sale G F Timmerman

Years: 2014

Contention: Appraisal exceeds true FMV due to poor condition of home.

Determination:

1. Value under contention is \$ 5,732
2. The Appellant reports the following deficiencies with the home:
 - a. Old plumbing.
 - b. Floors falling in.
 - c. Leaks.

3. An exterior inspection of the home on 12/23/2014 showed no excessive damage or wear and tear. The home was locked, so an interior inspection was not possible.
4. Home is at a residual depreciation factor of 16%.
5. NADA estimates the value of a 1984 14x66 Fleetwood, in "fair condition" at \$ 5,369.
 - a. Value includes \$ 745 value for 2/12 Ton AC
 - b. Value does NOT include bay window or gable roof
 - c. NADA estimates a depreciation factor of 77%

Recommendation:

It is therefore recommended that the 2014 value of this home be retained at \$ 5,732.

Reviewer: Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

f. Property: A 16x76 2004 Chandeaur Manufactured Home located on P02-18; street location is 25 Silver Circle
 Appellant: GARRETT, JOAN P
 Years: 2013

Contention: Appellant requested review of value; stated MH had not been sufficiently depreciated.

Determination:

1. Value under contention is \$ 14,964
2. The Garrett account first appears on the MH digest in 2004.
 - a. The real estate account (P02-18) transferred to Chester H Skelton III in 2014.
 - b. The deed for said transfer includes a "former mobile home attached thereto and made part of the realty". From this it appears the intention of the Appellant and Mr. Skelton to transfer ownership of the home to Mr. Skelton.
 - c. The 2014 MH bill (sent to the Appellant as the actual title holder of the home) is delinquent; which may again indicate the Appellant understands that Mr. Skelton owns the home beginning 2014.
3. Per the state DDS (01/06/2015) the Appellant is the title holder of this home.
4. Based on a Field Inspection conducted in 12/23/2014, the Home is vacant; however, there are no apparent defects, damages, or deficiencies in the home beyond normal wear & tear.
5. The above referenced field inspection did discover two errors in the MH record.
 - a. The home is actually 16x60 instead of the 16x76 on record.

- b. The roof is metal covered (factory) instead of shingle, this represents a 50 grade instead of a 100 grade house-style roof.
6. Correcting for these errors would produce a 2013 value of \$ 11,911; the NADA value on a 2004 Chandeaur 16x60, average condition, with a 3 ton AC is approx \$ 13,490.

Recommendation:

1. It is therefore recommended that the 2013 value of this home be set at \$ 11,911.
 - a. Prepare an Error & Release form of the Tax Commissioner's office so a refund can be processed for the Appellant's 2013 over-payment.
 - b. The Appellant's last known mailing address should be used for this E&R.
2. The corrections applied to the 2013 MH account should also be applied to the 2014 account. It is therefore recommended that the 2014 value of this home be adjusted to \$ 11,066.
 - a. Prepare an Error & Release form of the Tax Commissioner's office so a bill correction can be processed for the 2014 account.
 - b. Since it appears that the Appellant intended to sell the home to Chester H Skelton III, the E&R form should be processed "care of" Mr. Skelton.
3. Since the home is still titled in the Appellant's name, then Per O.C.G.A §8-2-181(a), the account should be maintained in Ms. Garrett's name. However beginning 2015 the mailing address on this account should be changed to "care of" Chester H Skelton III.
4. The above referenced corrections and address change were made in Future Year XXXX on 01/06/2015.

Reviewer Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 yes and 1 abstained

g. RE: GEORGIA POWER 2014 EQUALIZED RATIO APPEAL.

1. Per letter dated 12/17/2014, Georgia Power Company's Corporate Tax representative Stanley Warren notified the Chattooga County Assessors Office that Georgia Power is appealing the 2014 equalized ratio for public utilities set by Board of Assessors action.
2. Georgia Power indicates in the letter that Chattooga County could have a higher equalized ratio than the 34.07% ratio established by the Department of Revenue based on their 2013 ratio study.
3. Georgia Power also indicates in the letter they are willing to accept the 2014 ratio study indicated equalized utility ratio when published by the Department of Revenue.
4. Until such time as the Department of Revenue publishes the 2014 ratio study, Georgia Power Company proposes 2 options for estimating a temporary tax for tax year 2014.
 - a. Pay taxes based on the 2013 equalized ratio of 34.07% until receiving the results of the 2014 ratio study. When the 2014 ratio study is published the difference would be billed or refunded as the case may be.

- b. Pay taxes based on the 2014 equalized ratio of 37.2% until receiving the results of the 2014 ratio study. When the 2014 ratio study is published the difference would be billed or refunded as the case may be.
5. The 2014 ratio of 37.2% adopted by the Board of Assessors takes into consideration "Bank Sales" in Chattooga County. It is the opinion of the Board of Assessors that the Department of Revenue ratio at 34.07% does not give sufficient consideration to "Bank Sales". The Department of Revenue ratio study contained approximately 2.5% "Bank Sales" while "Bank Sales" actually represented approximately 16.5% of Chattooga County's sales. Any future Department of Revenue study that contains such a smaller percentage of "Bank Sales" than actually occurred may not reflect the actual level of market in Chattooga County.
 6. O.C.G.A. 48-5-2 (3)(B) states "tax assessors shall apply the following criteria in determining the fair market value of real property:" and amount the criteria listed is (iv) "Bank sales, other financial institution owned sales, or distressed sales, or any combination thereof, of comparable real property;". While the use of "Bank sales" may not indicate uniformity of value within or between classes of property, they are a factor in determining Market Value according to O.C.G.A. 48-5-2 (3)(B)(iv). The equalized ratio of 37.2% adopted by the Board of Assessors for tax year 2014 more accurately reflects the impact "Bank sales" had on the level of market in Chattooga County.
 7. Therefore, if the Board of Assessors maintains their adopted equalized ratio of 37.2% for tax year 2014, Georgia Power Company and any other utility appealing on the local level should be notified of this and their appeal certified to the Board of Equalization.

Reviewer Leonard Barrett

Motion to draft a letter to Georgia Power with explanation of Equalization ratio set for BOA approval:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

II. COVENANTS:

a. Map/Parcel: 56-42

Property Owner: RANDY & DEBBIE HALL

Tax Year: 2014

Contention: Filing for new Covenant of 8 acres of agriculture land per BOA decision on 12-23-2014.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that property is 8.00 acres of Agriculture land.
3. Property map is available with file.

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

Reviewer Nancy Edgeman

b. Map/Parcel: 7-24

Property Owner: Honey T Glover

Tax Year: 2014

Contention: Filing for new Covenant of 147.93 acres of agriculture land.

Determination:

1. This is a New Covenant for 2014.
2. Research indicates that property is 151.93 acres of Agriculture land.
3. Property map is available with file.

**Recommendation: Approve new Covenant of 147.93 acres of Agriculture land.
Reviewer Nancy Edgeman**

c. Map/Parcel: 65-49
Property Owner: Jason Brown
Tax Year: 2014

Contention: Filing for continuation Covenant of 41.30 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2014.
2. Research indicates that property is 41.30 acres of Agriculture land.
3. Property map is available with file.

**Recommendation: Approve continuation Covenant of 41.30 acres of Agriculture land.
Reviewer Nancy Edgeman**

d. Map/Parcel: 40-98
Property Owner: Weyman E Fincher
Tax Year: 2015

Contention: Filing for new covenant for 18 acres of agriculture land.

Determination:

1. This is a new Covenant for 2015.
2. Research indicates that property is 20 acres of Agriculture land.
3. Property map is available with file.

**Recommendation: Approve new covenant of 18 acres of Agriculture land.
Reviewer Nancy Edgeman**

e. Map/Parcel: 40-98
Property Owner: Nancy Sue Dyer
Tax Year: 2015

Contention: Filing for new covenant for 43 acres of agriculture land.

Determination:

1. This is a new Covenant for 2015.
2. Research indicates that property is 43 acres of Agriculture land.
3. Property map is available with file.

**Recommendation: Approve new covenant of 43 acres of Agriculture land.
Reviewer Nancy Edgeman**

f. Map/Parcel: 62-2
Property Owner: Tina M Bennani & Tonia Harris
Tax Year: 2015

Contention: Filing for new covenant for 62.50 acres of agriculture land.

Determination:

1. This is a new Covenant for 2015.

2. Research indicates that property is 64.50 acres of Agriculture land.
3. Property map is available with file.

Recommendation: Approve new covenant of 62.50 acres of Agriculture land.
Reviewer Nancy Edgeman

g. Map/Parcel: 40-98
Property Owner: Weyman E Fincher
Tax Year: 2015

Contention: Filing for new covenant for 18 acres of agriculture land.

Determination:

1. This is a new Covenant for 2015.
2. Research indicates that property is 20 acres of Agriculture land.
3. Property map is available with file.

Recommendation: Approve new covenant of 18 acres of Agriculture land.
Reviewer Nancy Edgeman

h. Map/Parcel: 83-46
Property Owner: Ralph Lee Fowler Jr.
Tax Year: 2015

Contention: Filing for continuation Covenant of 41.40 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2014.
2. Research indicates that property is 41.40 acres of Agriculture land.
3. Property map is available with file.

Recommendation: Approve continuation Covenant of 41.40 acres of Agriculture land.
Reviewer Nancy Edgeman

i. Map/Parcel: 21-6
Property Owner: Joe M. Reed
Tax Year: 2015

Contention: Filing for continuation Covenant of 29.50 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2014.
2. Research indicates that property is 29.50 acres of Agriculture land.
3. Property map is available with file.

Recommendation: Approve continuation Covenant of 29.50 acres of Agriculture land.
Reviewer Nancy Edgeman

j. Map/Parcel: 36-32
Property Owner: Gary W & Jennifer Elrod
Tax Year: 2015

Contention: Filing for new covenant for 10.61 acres of agriculture land.

Determination:

1. This is a new Covenant for 2015.
2. Research indicates that property is 12.60 acres of Agriculture land.
3. Property map is available with file.

Recommendation: Approve new covenant of 10.61 acres of Agriculture land.
Reviewer Nancy Edgeman

K. Map/Parcel: 26.35
 Property Owner: Joyce Hogg
 Tax Year: 2015

Contention: Filing for new covenant for 14.00 acres of agriculture land.

Determination:

1. This is a new Covenant for 2015.
2. Research indicates that property is 14.00 acres of Agriculture land.
3. Property map is available with file.

Recommendation: Approve new covenant of 14.00 acres of Agriculture land.
Reviewer Nancy Edgeman

Motion to approve Covenants a-k:
 Motion: Mr. Richter
 Second: Mr. Wilson
 Vote: 3 yes 1 abstained

VIII. MISC ITEMS:

1. Report / Update: **MOBILE HOME DIGEST**
 Appraiser: Jones, Roger F
 Year: 2015

1) Data for the 2015 Mobile Home digest was submitted to Thomson Reuters on 01/12/2015.

2) Receipt of data acknowledged by Thomson Reuters same day.

SUMMARY

TOTAL MH DIGEST COUNT	1,920	
Unincorporated	Taxable – 1,674	Exempt - 13
Summerville	Taxable – 194	Exempt - 0
Lyerly	Taxable – 20	Exempt - 1
Menlo	Taxable – 18	Exempt - 0
	<u>1,906</u>	<u>14</u>

TOTAL MH VALUATION	FMV - \$ 15,561,425	40% - \$ 6,224,571
Unincorporated	FMV - \$ 14,119,960	40% - \$ 5,647,984
Summerville	FMV - \$ 1,104,051	40% - \$ 441,619
Lyerly	FMV - \$ 152,845	40% - \$ 61,139
Menlo	FMV - \$ 184,569	40% - \$ 73,829

ESTIMATED TAX REVENUE COUNTY - \$ 79,190 SCHOOL - \$ 88,195

Unincorporated	County -	\$ 70,295	School	- \$ 80,026
Summerville	County -	\$ 6,813	School	- \$ 6,257
Lyerly	County -	\$ 943	School	- \$ 866
Menlo	County -	\$ 1,139	School	- \$ 1,046

3) The adoption of the Mobile Home Digest requires the approval of the Board of Assessors. The counts & values here will be the counts and values used on the 2015 consolidation sheets.

Reviewer: Roger F Jones

Motion to approve the 2015 Mobile Home digest:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

2. Requesting approval for Single Homestead, Age 62, 65, & 70 exemptions in Excel spreadsheets as a group.

Motions to approve exemptions via excel spreadsheet:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

3. Appeal Waiver & Release for Ira Henderson for map & parcel S35-3A, S34-52, & 49-108 needs Mr. Barker, Chairman Signature.

Mr. Barker, Chairman signed Appeal waiver and release forms.

Mrs. Crabtree suggested the Board discuss the \$5 per sq. ft sound value more.

Meeting adjourned at 10:42 am

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