

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of January 21, 2015

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Present</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b>
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**Meeting called to order @ 9:02 a.m.**

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

**APPOINTMENTS: Dwayne Richardson 9:30 am**

Mr. Richardson joined the meeting to discuss his concerns about 2013 appeals that required written authorization for him to file the appeal. The Board of Assessors suggested Mr. Richardson provide written authorization from the property owner as agent and the appeals will be heard.

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes January 14, 2015  
The BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Checks

The BOA acknowledged receiving

b. Emails:

1. Review of income class
2. 2015 Chattooga County MH digest
3. Exempt property workshop

Mr. Bohannon requested a copy of the DOR class schedule be mailed to the BOA.

4. 2014 Related Party Questionnaire

5. Georgia Power 2014 Equalized Ratio Appeal

Motion was made by Mr. Wilson to send letter of explanation to Georgia Power, Seconded by Mr. Bohanon, all that were present voted in favor.

6. Mobile Home appeal list

The BOA requested that Mr. Barrett get with Mr. Jones and have all of the mobile home appeals put onto one log, log mobile home appeals as they are received, and all appeal files should be kept in the office and not left in the vehicles overnight.

7. 2014 Freeport Exemption application forms

8. Mr. Barker continuing education (reserving the car)

9. ACCG Legislative update

10. Field visit summary

11. 2011 Office procedures audit

12. 2011 Chattooga County digest review

13. 2014 Plum Creek appeal agreement (Agreement needs signed by Chairman)

14. FMSA Land LLC Map 53-7

15. PICTOMETRY

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 – 48**  
**Hearings Scheduled – 1**  
**Pending cases – 1**
- b. Total 2014 Certified to the Board of Equalization – 26**  
**Cases Settled – 20**  
**Hearings Scheduled – 3**  
**Pending cases – 6**
- c. Total TAVT Certified to the Board of Equalization – 34**  
**Cases Settled – 33**  
**Hearings Scheduled – 1**  
**Pending cases – 1**

**Requesting the Board acknowledge there are 5 hearing scheduled at this time.**

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett explained that Kenny Ledford is starting in the month of November with property transfers, and Randy Espy has visited around 30 of the 130 residential improved sales.

**NEW BUSINESS:**

**V. Appeals:**

**2013 Appeals taken:** 197 (13 TAVT)  
 Total appeals reviewed Board: 151  
 Pending appeals: 46  
 Closed: 123  
 Includes Motor Vehicle Appeals  
**Appeal count through 01/15/2015**

**2014 Appeals taken:** 200  
 Total appeals reviewed Board: 135  
 Pending appeals: 65  
 Closed: 88  
**Includes Motor Vehicle and Mobile Home Appeals**  
**Appeal count through 01/15/2015**

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

**VI. APPEALS:**

- a. Map & Parcel: 83-17-A  
 Owner Name: Rollins, Amanda  
 Tax Year: 2013

**Owner's Contention:** Owner feels increase is too great.

**Determination:**

1. The equity study indicates the subject's per sq. ft. value of \$63.01 when compared to 5 homes with an equal grade is below the median of \$70.12 and below the average of \$66.55.
2. The sales study indicates the subject's per sq. ft. Value of \$63 falls into the range (\$44-\$72) of per sq. ft. values for comparable properties.
3. The subject was assigned a building factor of 1.6416 in 2013 in accordance with the B.O.A. decision to apply this factor to all homes with a grade greater than 105.  
The increase in value of this home was greater than others because this home had a building factor of 1.00 which was in error. The factor of 1.00 was applied in error for the tax years 2010, 2011 & 2012. The appropriate factor that should have been applied for those years was 1.44.

**Recommendations:**

1. I recommend maintaining the FMV of the home at \$227,414. This value reflects the increase applied to homes with a grade of 105 or better.

**Reviewer: Randy Espy**

Motion to accept recommendation:

Motion: Mr. Crabtree

Second: Mr. Wilson

Vote: All

b. Property Owner: Jackie L. Humphrey

Map / Parcel: 50B-66

Tax Year: 2013

Owner's Contention: Contest value of building. Owner's return is \$22,000.

**Determination:**

- 1) Property owner bought this house in 2011 for \$22,000. This house had fire damage and was remolded.
- 2) Property owner's house has a grade of 100 a physical depreciation of 100% and was built in 1996 on Red Oak Road.
- 3) The house sits on 1.15 acres with a building value of \$50,466 and a land value of \$6,938 for a total FMV of \$57,015.
- 4) The square footage of the house is 1104 sq. ft. for a price per sq. ft. of \$46.
- 5) Comparables used here have a average grade of 103, average physical depreciation of 89%. The average building value is \$60,171. The average sq. f is 1340 for a average price per sq. ft of \$44.

**Recommendations:** After field visit to property and looking at the comparables County wide it is recommended to lower physical deprecation to 92%. This would give the building value of \$48,774, land value stay the same at \$6,938 for a total a FMV of \$55,712. This would also put the subject in line with the comparables at \$44 price per sq. ft.

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

c. Map / Parcel: 63-8 63-8D & 63-8F

Property Owner: Eunice Austin

Tax Year: 2014

**Owner's Contention:** There are buildings on 63-8 that have been gone for 7 years and a mobile home that has also been moved at that time as well. Also want all tracts combined and put under the conservation covenant.

**Determination:**

- 1) Property owner has three tracts on Halls Valley Road.
- 2) Property owner came in office on 7/23/2014 to file appeal and sign for the Conservation Covenant.
- 3) After research on the three parcels, there was a mobile home on 63-8 that has been gone since 2007, also while looking at property it was determined that the property owner has been overtaxed by 3 acres.

**Recommendation:** It is recommended to combine all three parcels and remove mobile home that has been gone since 2007 and correct acreage and put under the covenant for the 2014 tax year. It is also recommended to do bill correction for over taxed acreage and apply for refunds back to 2011.

**Reviewer: Kenny Ledford**

Motion to accept recommendation and approve covenant:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

d. Map / Parcel: S27-74B

Property Owner: Archibald Farrar Jr

Tax Year: 2013

**Owner's Contention:** Purchased property in 2012. Should have been valued at purchase price for tax year 2013 per O.C.G.A. 48-5-2(3)

**Appraiser Note:** This was a 2012 purchase for Mr. Farrar. He purchased the property for \$19,075. Mr. Farrar should have been taxed on the \$19,075; however he was billed for \$38,330.

**Recommendation:** It is recommended to do bill correction for 2013 for the purchase price of \$19,075 per O.C.G.A. 48-5-2(3).

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

e. OWNER: MOREHEAD, HERBERT W (ADMINISTRATOR-SARAH ELAINE JENKINS)

MAP/PARCEL: 43-8

TAX YEAR: 2014

**Owner's Contention:** Water damage, ceiling falling in, roof damage and rotting, interior damage excessive

**Determination:**

1. The subject property's main structure is valued at \$45,301 for an area of 1,665 sq. ft. at \$27.37 per sq. ft. (Also located on the property is a garage - for a total building value of \$48,787).
2. The main structure is brick veneer with a carport, fireplace and central heat and air with good road access on 3 acres with a land value of \$8,734.
3. Property tax records indicate damage caused from a chemical explosion in 2008 and the property was sealed off and not accessible to check.
4. According to records of property visits from 2009 until 2014 there have been no additions, improvements or repairs with the physical remaining at 70 until the property inspection April, 2014.

5. Currently the physical is a 62 which is based on an exterior inspection to the house and determined that it could be repaired and livable.

6. In order to accurately process the appeal a recent interior inspection on January 6, 2014 resulted in adjusting the physical to approximately 55 due to mildew, leaking roof and open to elements of weather.

7. Recent photos taken by the field representative indicate ceiling and roof damage in one room of the house.

8. Photos of the attic area indicate some unfinished construction that is open to weather.

9. Photos of rooms which were accessible indicate a lot of debris and cluttered material with no clear view of flooring.

10. A report generated from tax records of brick houses between 90-100 grade and physical of 50-60 resulted in one like comparison. The subject having a higher grade and being brick would factor into determining value.

11. The closest comparison is masonry and wood with a 90 grade and 58 physical and main living area of 1,668 sq. ft. is priced at \$21.15 per sq. ft. including the utility room addition of 336 sq. ft. for total area of 2004 sq. ft.

**Recommendations:**

1. Requesting the Board of Assessors approve adjusting the physical to 57 resulting in the reduction of the house value only, from \$45,301 to \$41,648 a difference of \$3,653.

2. Requesting the land value remain the same as notified at \$8,734 for a total fair market value of \$50,382.

**Reviewer Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

f. Map & Parcel: 63B - 8

Owner Name: D.F. Vanhorn, Elsie Vanhorn, Bobby Vanhorn

Tax Year: 2013

**Determination:** This appeal was filed by Evelyn Brown on property located at 2788 Old Highway 27 Trion. I have mailed Mrs. Brown a letter in September asking for information on this property status. However, she has not contacted me with any type of information. After I checked with John Payne, Probate Judge, he informed me that Mr. and Mrs. Vanhorn are deceased and the property is still in probate. Also Mrs. Brown is not the property owner and has no legal interest in the property and is not the executrix of the Vanhorn will.

**Recommendation:** Since Mrs. Brown has not contacted me and she does not have any legal interest in this property I recommend this appeal voided and Mrs. Brown sent a letter informing her of this decision.

**Reviewer: Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

**VII. COVENANTS:**

a. Map/Parcel: 63-1B  
Property Owner: Debbie Fowler  
Tax Year: 2015

**Contention: Filing for new covenant for 20.51 acres of timber land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 22.51 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 20.51 acres will remain in the covenant as timber land.
3. Property map is available with file.

**Recommendation: Approve new covenant of 20.51 acres of timber land.**

**Reviewer Nancy Edgeman**

b. Map/Parcel: 8-47A  
Property Owner: Thomas E Kling  
Tax Year: 2015

**Contention: Filing for new covenant for 40 acres of agriculture land and 30.42 of timber land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that property is 70.42 acres of land.
3. Property map is available with file.

**Recommendation: Approve new covenant of 40 acres of Agriculture land and 30 acres of timber land.**

**Reviewer Nancy Edgeman**

c. Map/Parcel: 6-15  
Property Owner: Keith & Janet Breasbois  
Tax Year: 2015

**Contention: Filing for new covenant for 14.47 acres of timber land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 16.47 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 14.47 acres will remain in the covenant as timber.
3. Property map is available with file.

**Recommendation: Approve new covenant of 14.47 acres of timber land.**

**Reviewer Nancy Edgeman**

d. Map/Parcel: 37-67-21  
Property Owner: Valerie & Keith Moo Young  
Tax Year: 2015

**Contention: Filing for new covenant for 16.49 acres of agriculture land.**

**Determination:**

1. This is a new Covenant for 2015.

2. Research indicates that the total acreage is 18.49 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 16.49 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 16.49 acres of agriculture land.

**Reviewer Nancy Edgeman**

e. Map/Parcel: 25-61A

Property Owner: James D Spurgeon

Tax Year: 2015

**Contention: Filing for new covenant for 13.25 acres of agriculture land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 15.25 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 13.25 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 13.25 acres of agriculture land.

**Reviewer Nancy Edgeman**

f. Map/Parcel: 86-3-00F

Property Owner: Marvin Lanier Pitts Estate

Tax Year: 2015

**Contention: Filing for new covenant for 17.44 acres of timber land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 19.44 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 17.44 acres will remain in the covenant as timber.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 17.44 acres of timber land.

**Reviewer Nancy Edgeman**

g. Map/Parcel: 86-3

Property Owner: Marvin Lanier Pitts

Tax Year: 2015

**Contention: Filing for new covenant for 19.36 acres of timber land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that property is 19.36 acres of timber land.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 19.36 acres of timber land.

**Reviewer Nancy Edgeman**

h. Map/Parcel: 24-57A

Property Owner: Chad Wells

Tax Year: 2015

**Contention: Filing for new covenant for 19.99 acres of agriculture land**

**Determination:**

- 1. This is a new Covenant for 2015.
- 2. Research indicates that property is 19.99 acres of Agriculture land.
- 3. Property map is available with file.

**Recommendation:** Approve new covenant of 19.99 acres of Agriculture land.  
**Reviewer Nancy Edgeman**

i. Map/Parcel: 75-12  
 Property Owner: James Oliver Cargle  
 Tax Year: 2015

**Contention: Filing for new covenant for 17.21 acres of timber land.**

**Determination:**

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

**Recommendation:** Approve new covenant of 17.21 acres of timber land.  
**Reviewer Nancy Edgeman**

Motion to approve Covenants a-i:  
 Motion: Mr. Richter  
 Second: Mr. Wilson  
 Vote: 3 Yes 1 Abstained

**VIII. MISC. ITEMS:**

a. Training Request: Course V – The Cost Approach to Value  
**Employee’s to Attend:** Kenny Ledford and Wanda Brown  
**Dates to Attend:** March 23-27, 2015 in Atlanta, Southmeadow – DOR Office  
**Recommendation:** 40 hours are required by April of 2015 for Kenny to remain current and Wanda to become current again.  
 • Please see attached email from Kim Oliver pertaining to certification requirements

**Thanks Wanda Brown**  
 Motion to accept recommendation:  
 Motion: Mr. Bohanon  
 Second: Mr. Richter  
 Vote: All

**IX. INVOICES:**

a. IAAO Membership dues Invoice # 15-00011324 Amount \$175.00  
 The BOA reviewed, approved, and signed

Mr. Bohanon suggested the Board read the 2011 Audit report before the next meeting

Meeting adjourned at 10:43 am

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

